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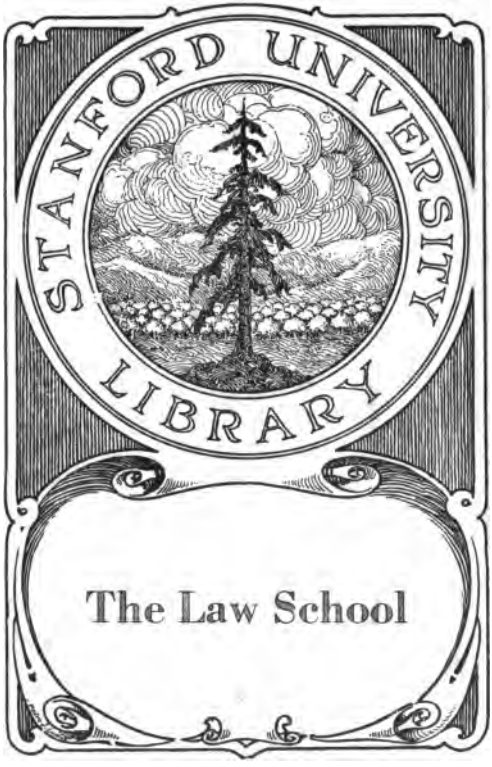

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The Commonwealth of Massachusetts.

REPORT

OF THE

ATTORNEY-GENERAL

FOR THE

YEAR ENDING JANUARY 19, 1916.

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The Commonwealth of Massachusetts

DEPARTMENT OF THE ATTORNEY-GENERAL,
BOSTON, Jan. 19, 1916.

To the Honorable Senate and House of Representatives.

I have the honor to transmit herewith my report for the year ending this day.

Very respectfully,

HENRY C. ATTWILL,
Attorney-General.

The Commonwealth of Massachusetts

DEPARTMENT OF THE ATTORNEY-GENERAL,
State House.

Attorney-General.
HENRY C. ATTWILL.

Assistants.
NELSON P. BROWN.
H. WARE BARNUM.
WM. HAROLD HITCHCOCK.
ARTHUR E. SEAGRAVE.
JOHN W. CORCORAN.
JAMES J. BACIGALUPO.

Law Clerk.
CHARLES W. MULCAHY.

Chief Clerk.
LOUIS H. FREESE.

Statement of Appropriation and Expenditures.

Appropriation for 1915,	$50,000 00
Expenditures.	
For law library,	$636 14
For salaries of assistants,	18,273 35
For clerks,	5,929 90
For office stenographers,	4,371 05
For telephone operator,	576 00
For special legal services and expenses,	3,218 01
For office expenses,	5,035 54
For court expenses,	5,716 18
Total expenditures,	$43,756 17
Costs collected,	2,659 87
Net expenditures,	$41,096 30
Appropriation for expenses in ice investigation,	$1,555 17
Expenses in ice investigation,	$1,555 17
Appropriation for expenses in Haverhill Gas Light Company litigation,	$2,704 03
Expenses in Haverhill Gas Light Company litigation,	2,490 00
Balance,	$214 03
Appropriation for printing trial of Commonwealth *v.* Spencer,	$1,919 83
Printing trial of Commonwealth *v.* Spencer,	$1,919 83

The Commonwealth of Massachusetts

Department of the Attorney-General,
Boston, Jan. 19, 1916.

To the Honorable Senate and House of Representatives.

Pursuant to the provisions of section 8 of chapter 7 of the Revised Laws I herewith submit my report for the year ending this day.

The cases requiring the attention of this department during the year, to the number of 7,569, are tabulated below: —

Corporate franchise tax cases,	1,192
Extradition and interstate rendition,	130
Grade crossings, petitions for abolition of,	87
Indictments for murder,	39
Inventories and appraisals,	7
Land Court petitions,	98
Land-damage cases arising from the taking of land by the Harbor and Land Commission,	4
Land-damage cases arising from the taking of land by the Charles River Basin Commission,	23
Land-damage cases arising from the taking of land by the Massachusetts Highway Commission,	22
Land-damage cases arising from the taking of land by the Directors of the Port of Boston,	4
Land-damage cases arising from the taking of land by the Metropolitan Water and Sewerage Board,	2
Land-damage cases arising from the taking of land by the Metropolitan Park Commission,	3
Land-damage cases arising from the taking of land by the State Board of Insanity,	6
Land-damage cases arising from the taking of land by the Mt. Everett Reservation Commission,	1
Land-damage cases arising from the taking of land by the Armory Commissioners,	3
Miscellaneous cases arising from the work of the above-named commissions,	32
Miscellaneous cases,	526
Petitions for instructions under inheritance tax laws,	43
Public charitable trusts,	117
Settlement cases for support of persons in State Hospitals,	39
All other cases not enumerated above, which include suits to require the filing of returns by corporations and individuals and the collection of money due the Commonwealth,	5,191

Capital Cases.

Indictments for murder pending at the date of the last annual report have been disposed of as follows: —

Cleophas Blanchard, indicted in Bristol County, November, 1914, for the murder of Malvina Blanchard. He was arraigned Feb. 15, 1915, and pleaded guilty to murder in the second degree. This plea was accepted by the Commonwealth, and the defendant was sentenced to State Prison for life. The case was in charge of District Attorney Joseph T. Kenney.

Albert H. Brodeur, indicted in Hampden County, December, 1913, for the murder of Matilda Case, at Springfield, on Sept. 20, 1913. He was arraigned March 18, 1914, and pleaded not guilty. Richard J. Morrissey, Esq., was assigned by the court as counsel for the defendant. Feb. 8, 1915, the defendant was committed to the Bridgewater State Hospital for observation. The case was in charge of District Attorney Clarence P. Niles.

Guiseppe Catania, indicted in Suffolk County, October, 1913, for the murder of Agrippino Capra, at Boston, on Oct. 3, 1913. He was arraigned Feb. 18, 1915, and pleaded not guilty. John E. Crowley, Esq., was assigned by the court as counsel for the defendant. On May 19, 1915, the defendant retracted his former plea, and pleaded guilty to manslaughter. This plea was accepted by the Commonwealth, and the defendant was sentenced to State Prison for a term not exceeding four years nor less than three years. The case was in charge of District Attorney Joseph C. Pelletier.

Giovanni Cinicolo and Maria Sonzino, indicted in Suffolk County, October, 1914, for the murder of Antonio Sonzino, at Boston, on Sept. 17, 1914. They were severally arraigned Oct. 19, 1914, and pleaded not guilty. Thomas J. Grady, Esq., and F. M. Zottoli, Esq., were assigned by the court as counsel for the defendants. The defendant Gio-

vanni Cinicolo later retracted his former plea, and pleaded guilty to manslaughter. This plea was accepted by the Commonwealth, and the defendant Giovanni Cinicolo was sentenced to State Prison for a term not exceeding six years nor less than five years. The indictment against the defendant Maria Sonzino was nol prossed. The cases were in charge of District Attorney Joseph C. Pelletier.

ALPHONSO COLLURA, indicted in Middlesex County, November, 1914, for the murder of Salvatore Pulsseli, at Groton, on Oct. 4, 1914. He was arraigned March 5, 1915, and pleaded not guilty. On March 19, 1915, the defendant retracted his former plea, and pleaded guilty to manslaughter. This plea was accepted by the Commonwealth, and the defendant was sentenced to State Prison for a term not exceeding eight years nor less than five years. The case was in charge of District Attorney William J. Corcoran.

RAFAELLE MARTELLO, indicted in Suffolk County, December, 1913, for the murder of John Francisco, at Boston, on Dec. 8, 1913. On April 26, 1915, the indictment was nol prossed. The case was in charge of District Attorney Joseph C. Pelletier.

WHEELER MILLS, indicted in Suffolk County, December, 1913, for the murder of Edward Howcott, at Boston, on Nov. 2, 1913. He was arraigned Oct. 14, 1914, and pleaded not guilty. Daniel J. Gallagher, Esq., was assigned by the court as counsel for the defendant. On Jan. 13, 1915, the defendant retracted his former plea, and pleaded guilty to manslaughter. This plea was accepted by the Commonwealth, and the defendant was sentenced to three years in the house of correction. The case was in charge of District Attorney Joseph C. Pelletier.

GHVOUT MOODIAN, indicted in Middlesex County, November, 1914, for the murder of Zilfo Alie, at Tyngsborough, on Oct. 22, 1914. He was arraigned Nov. 18, 1914, and pleaded not guilty. W. D. Regan, Esq., was assigned by the court

as counsel for the defendant. On March 26, 1915, the defendant retracted his former plea, and pleaded guilty to manslaughter. This plea was accepted by the Commonwealth, and the defendant was sentenced to the Massachusetts Reformatory. The case was in charge of District Attorney William J. Corcoran.

ANTONINO PEDALINO, indicted in Middlesex County, September, 1914, for the murder of Antonio Gimalaro, at Newton, on June 28, 1914. He was arraigned Nov. 18, 1914, and pleaded not guilty. James H. Vahey, Esq., and A. F. Whalen, Esq., were assigned by the court as counsel for the defendant. In January, 1915, the defendant was tried by a jury before Irwin, J. The result was a verdict of guilty of manslaughter. The defendant was thereupon sentenced to State Prison for a term not exceeding twenty years nor less than eighteen years. The case was in charge of District Attorney William J. Corcoran.

JOHN POULACAS, indicted in Hampden County, December, 1914, for the murder of Mary Pappaspiropoulis, at Holyoke, on Dec. 11, 1914. He was arraigned Dec. 29, 1914, and pleaded not guilty. James O'Shea, Esq., and Laurence J. Montgomery, Esq., were assigned by the court as counsel for the defendant. Feb. 8, 1915, the defendant retracted his former plea, and pleaded guilty to murder in the second degree. This plea was accepted by the Commonwealth, and the defendant was sentenced to State Prison for life. The case was in charge of District Attorney Clarence P. Niles.

ANTON RETKOVITZ, indicted in Bristol County, June, 1914, for the murder of Domka Peremebida. He was arraigned June 12, 1914, and pleaded not guilty. Frank M. Silvia, Esq., and Harold E. Clarkin, Esq., were assigned by the court as counsel for the defendant. In November, 1914, the defendant was tried by a jury before Dubuque, J. The result was a verdict of guilty of murder in the first degree. The defendant's bill of exceptions was sustained. The case is in charge of District Attorney Joseph T. Kenney.

WILLIAM ROY, indicted in Hampden County, September, 1914, for the murder of an infant male child, at Springfield, on Jan. 15, 1914. He was arraigned Sept. 24, 1914, and pleaded not guilty. John T. Moriarty, Esq., was assigned by the court as counsel for the defendant. On Feb. 8, 1915, the defendant retracted his former plea, and pleaded guilty to murder in the second degree. This plea was accepted by the Commonwealth, and the defendant was sentenced to State Prison for life. The case was in charge of District Attorney Clarence P. Niles.

Indictments for murder found since the date of the last annual report have been disposed of as follows: —

ANDREW BARRIS and PETER SANUTA, indicted in Middlesex County, January, 1915, for the murder of Charles Gingras, at Lowell, on Oct. 2, 1914. The defendants were severally arraigned Jan. 11, 1915, and each pleaded not guilty. D. J. Donahue, Esq., and William Hogan, Esq., were assigned by the court as counsel for the defendants. In March, 1915, the defendants were tried by a jury before Sisk, J. The result was a verdict of not guilty in each case. The cases were in charge of District Attorney William J. Corcoran.

MOSES BLOOD, indicted in Middlesex County, July, 1915, for the murder of William Barnaby, at Townsend, on July 9, 1915. He was arraigned Sept. 22, 1915, and pleaded not guilty. Thomas L. Walsh, Esq., and George L. Wilson, Esq., were assigned by the court as counsel for the defendant. On Nov. 3, 1915, the defendant retracted his former plea, and pleaded guilty to murder in the second degree. This plea was accepted by the Commonwealth, and the defendant was sentenced to State Prison for life. The case was in charge of District Attorney William J. Corcoran.

JOHN COUMATOS, indicted in Middlesex County, July, 1915, for the murder of John Demos, at Lowell, on June 30, 1915. He was arraigned Sept. 30, 1915, and pleaded not guilty. James F. Owens, Esq., and Benjamin J. Maloney, Esq.,

were assigned by the court as counsel for the defendant. Nov. 3, 1915, the indictment was nol prossed. The case was in charge of District Attorney William J. Corcoran.

BIAGIO FALZONE, IGNAZIO MARELLO and LUIGI GRASSIDONIO, indicted in Middlesex County, January, 1915, for the murder of Morris A. Albertson, at Wakefield, on Dec. 20, 1914. The defendant Biagio Falzone was arraigned Jan. 15, 1915, and pleaded not guilty, and the defendants Ignazio Marello and Luigi Grassidonio were arraigned Jan. 11, 1915, and each pleaded not guilty. J. W. Connelly, Esq., was assigned by the court to represent the defendant Biagio Falzone, Thomas J. Grady, Esq., was assigned by the court to represent the defendant Ignazio Marello, and Joseph T. Zottoli, Esq., was assigned by the court to represent the defendant Luigi Grassidonio. In February, 1915, the defendants were tried by a jury before Irwin, J. The result was a verdict of guilty of murder in the first degree in the case of Biagio Falzone, a verdict of guilty of murder in the second degree in the case of Ignazio Marello, and the case of Luigi Grassidonio was placed on file by order of the court. Thereupon the defendant Biagio Falzone was sentenced to death by electrocution during the week beginning May 9, 1915, which sentence was executed May 27, 1915. The defendant Ignazio Marello was sentenced to State Prison for life. The cases were in charge of District Attorney William J. Corcoran.

VITO FLORENTINO, indicted in Suffolk County, March, 1915, for the murder of Antonio Aiello, at Boston, on Feb. 22, 1915. He was arraigned March 9, 1915, and pleaded not guilty. John F. McDonald, Esq., was assigned by the court as counsel for the defendant. Later the defendant retracted his former plea, and pleaded guilty to manslaughter. This plea was accepted by the Commonwealth, and the defendant was sentenced to State Prison for a term not exceeding five years nor less than four years. The case was in charge of District Attorney Joseph C. Pelletier.

ISMAIEL ISMAIEL, indicted in Essex County, April, 1915, for the murder of Peter Karambelas and Arthur Perolides at Peabody, on April 15, 1915. He was arraigned April 30, 1915, and pleaded not guilty. Michael L. Sullivan, Esq., and James J. Ronan, Esq., were assigned by the court as counsel for the defendant. In September, 1915, the defendant was tried by a jury before White, J. The result was a verdict of not guilty. The case was in charge of District Attorney Michael A. Sullivan.

JULIAN LAYNE, indicted in Middlesex County, March, 1915, for the murder of Gustaf Frederickson, at Cambridge, on Feb. 28, 1915. He was arraigned March 11, 1915, and pleaded not guilty. William H. Lewis, Esq., was assigned by the court as counsel for the defendant. On June 10, 1915, the defendant retracted his former plea, and pleaded guilty to manslaughter. This plea was accepted by the Commonwealth, and the defendant was sentenced to the Massachusetts Reformatory. The case was in charge of District Attorney William J. Corcoran.

HARRY E. NUTTING, indicted in Middlesex County, September, 1915, for the murder of Everett Nutting and Mattie L. Nutting, at Groton, on July 19, 1915. He was arraigned Oct. 28, 1915, and pleaded not guilty. F. L. Blood, Esq., appeared as counsel for the defendant. The defendant was adjudged insane, and was committed to the Bridgewater State Hospital. The case was in charge of District Attorney William J. Corcoran.

DEMETRIUS PANTAZOPOULOS, indicted in Essex County, July, 1915, for the murder of Dionisios Hadjidakis and Eurene Pantazopoulos, at Lynn, on July 10, 1915. The defendant was arraigned July 22, 1915, and pleaded not guilty. Walter W. Pyne, Esq., was assigned by the court as counsel for the defendant. On Sept. 24, 1915, the defendant retracted his former plea, and pleaded guilty to murder in the second degree. This plea was accepted by the Common-

wealth, and the defendant was sentenced to State Prison for life. The case was in charge of District Attorney Michael A. Sullivan.

ERMINIO PASSERI, indicted in Suffolk County, June, 1915, for the murder of Settimino Carbone, at Boston, on May 9, 1915. He was arraigned June 21, 1915, and pleaded not guilty. Thomas J. Grady, Esq., was assigned by the court as counsel for the defendant. Later the defendant retracted his former plea, and pleaded guilty to manslaughter. This plea was accepted by the Commonwealth, and the defendant was sentenced to State Prison for a term not exceeding six years nor less than five years. The case was in charge of District Attorney Joseph C. Pelletier.

JOSEPH L. ROY, indicted in Plymouth County, February, 1915, for the murder of Albertine Roy, at Brockton, on Nov. 3, 1914. Feb. 1, 1915, the defendant was committed to the Bridgewater State Hospital for observation. No further action has been taken in this case. The case was in charge of District Attorney Albert F. Barker.

ANTONIO SCERRA, indicted in Worcester County, January, 1915, for the murder of Filippo Lore, at Gardner, on Sept. 13, 1914. He was arraigned Feb. 10, 1915, and pleaded not guilty. Thomas L. Walsh, Esq., and Patrick H. Murray, Esq., were assigned by the court as counsel for the defendant. Later the defendant retracted his former plea, and pleaded guilty to manslaughter. This plea was accepted by the Commonwealth, and the defendant was sentenced to State Prison for a term not exceeding twenty years nor less than fifteen years. The case was in charge of District Attorney James A. Stiles.

GEORGE SPIRIDAKIS, indicted in Suffolk County, February, 1915, for the murder of Emmanuel M. Papadakis, at Boston, on Jan. 20, 1915. The defendant was never arraigned but was placed in the Psychopathic Hospital for observation, and later was committed to the Boston State Hospital. The case was in charge of District Attorney Joseph C. Pelletier.

PETRO TORCHIA, indicted in Middlesex County, July, 1915, for the murder of Anthony Weinitsky, at Framingham, July 11, 1915. He was arraigned Sept. 23, 1915, and pleaded not guilty. John W. Connelly, Esq., was assigned by the court as counsel for the defendant. On Dec. 1, 1915, the defendant retracted his former plea, and pleaded guilty to manslaughter. This plea was accepted by the Commonwealth, and the defendant was sentenced to State Prison for a term not exceeding eight years nor less than six years. The case was in charge of District Attorney William J. Corcoran.

CHARLES E. WARREN, indicted in Middlesex County, June, 1915, for the murder of Walter G. Green, at Newton, on June 5, 1915. He was arraigned June 11, 1915, and pleaded not guilty. Albert E. Lewis, Esq., and Joseph Abbott, Esq., were assigned by the court as counsel for the defendant. On Oct. 6, 1915, the defendant retracted his former plea, and pleaded guilty to murder in the second degree. This plea was accepted by the Commonwealth, and the defendant was sentenced to State Prison for life. The case was in charge of District Attorney William J. Corcoran.

FELIX VADENAIS, Jr., indicted in Worcester County, January, 1915, for the murder of Joseph S. Goldberg, at Sutton, on Dec. 21, 1914. He was arraigned Feb. 10, 1915, and pleaded not guilty. David F. O'Connell, Esq., and James F. McGovern, Esq., were assigned by the court as counsel for the defendant. In April, 1915, the defendant was tried by a jury before Sanderson, J. The result was a verdict of not guilty. The case was in charge of District Attorney James A. Stiles.

JOHN VERDERICO, indicted in Suffolk County, January, 1915, for the murder of Antonia B. Verderico, at Boston, on Dec. 14, 1914. He was arraigned Jan. 13, 1915, and pleaded not guilty. John F. McDonald, Esq., and Vincent Brogna, Esq., were assigned by the court as counsel for the defendant. Later the defendant retracted his former plea, and

pleaded guilty to manslaughter. This plea was accepted by the Commonwealth, and the defendant was sentenced to State Prison for a term not exceeding ten years nor less than six years. The case was in charge of District Attorney Joseph C. Pelletier.

GABRUS YURGALAVICZ, indicted in Norfolk County, September, 1915, for the murder of Mary Yurgalavicz, at Norwood, on July 26, 1915. H. E. Ruggles, Esq., was assigned by the court as counsel for the defendant. He was arraigned Dec. 14, 1915, and pleaded guilty to murder in the second degree. This plea was accepted by the Commonwealth, and the defendant was sentenced to State Prison for life. The case was in charge of District Attorney Albert F. Barker.

The following indictments for murder are now pending: —

ELIZABETH C. CANNON, indicted in Hampden County, December, 1915, for the murder of Lucille Monty Thomas, at Russell, on Nov. 8, 1915. The defendant has not yet been arraigned. The case is in charge of District Attorney Joseph B. Ely.

HARRY HINDS, indicted in Middlesex County, June, 1915, for the murder of Marvil Elizabeth Hinds and Barbara Jesstena Hinds, at Cambridge, on April 9, 1915. He was arraigned June 24, 1915, and pleaded not guilty. William H. Lewis, Esq., and Isidore H. Fox, Esq., were assigned by the court as counsel for the defendant. In November, 1915, the defendant was tried by a jury before Raymond, J. The result was a verdict of guilty of murder in the first degree. Two motions for a new trial filed by the defendant are now pending. The case is in charge of District Attorney William J. Corcoran.

SALVATORE MAZZAFERRO, indicted in Plymouth County, October, 1915, for the murder of Pasquale Femia, at Hingham, on Aug. 1, 1915. He was arraigned Oct. 27, 1915, and pleaded not guilty. John E. Crowley, Esq., was assigned by

the court as counsel for the defendant. No further action has been taken in this case. The case is in charge of District Attorney Albert F. Barker.

JULIAN OLESIEWSKI and PETER OLESIEWSKI, indicted in Hampshire County, October, 1915, for the murder of Bolack Klmocy, at Easthampton, on July 27, 1915. The defendants were arraigned Oct. 27, 1915, and each pleaded not guilty. N. Seelye Hitchcock, Esq., was assigned by the court as counsel for the defendants. No further action has been taken in these cases. The cases are in charge of District Attorney John H. Schoonmaker.

DOMENICO RAIA, indicted in Suffolk County, September, 1915, for the murder of Guiseppe Varano, at Boston, on Aug. 3, 1915. He was arraigned Nov. 19, 1915, and pleaded not guilty. John F. McDonald, Esq., and F. P. Fralli, Esq., were assigned by the court as counsel for the defendant. No further action has been taken in this case. The case is in charge of District Attorney Joseph C. Pelletier.

JOSEPH ROGERS, indicted in Suffolk County, June, 1915, for the murder of Samuel Cohen, at Boston, on May 29, 1915. He was arraigned June 21, 1915, and pleaded not guilty. R. J. Cotter, Esq., was assigned by the court as counsel for the defendant. No further action has been taken in this case. The case is in charge of District Attorney Joseph C. Pelletier.

OSCAR F. RUSS, indicted in Suffolk County, September, 1915, for the murder of Emily Russ, at Boston, Aug. 23, 1915. He was arraigned Oct. 8, 1915, and pleaded not guilty. Wendell P. Murray, Esq., and Morris Katzeff, Esq., were assigned by the court as counsel for the defendant. No further action has been taken in this case. The case is in charge of District Attorney Joseph C. Pelletier.

THEODORE SEMON, indicted in Suffolk County, November, 1915, for the murder of Johanna E. Donovan, at Boston,

on Oct. 7, 1915. The defendant has not yet been arraigned. The case is in charge of District Attorney Joseph C. Pelletier.

Bow Young, indicted in Hampden County, September, 1915, for the murder of Ng Hong, at Springfield, on Sept. 12, 1915. He was arraigned Sept. 24, 1915, and pleaded not guilty. No further action has been taken in this case. The case is in charge of District Attorney Joseph B. Ely.

Grade Crossings.

During the past year construction necessary to complete the work at Lynn, Westfield and Clinton has been in progress, and eleven hearings before commissioners and auditors have been attended by the engineer representing the Commonwealth.

Statements of expenditures numbering 27, amounting to $969,997.22, have been examined. Objection to items, amounting to $340,217.96, has been made, $19,521.70 of which has been withdrawn or disallowed, and decisions as to $318,721.99 are pending. Of objections made in previous years items amounting to $88,517.05 have been disallowed, withdrawn or transferred to later statements.

The following statements show in detail the expenditures which have been examined from Jan. 1, 1909, to date, the amounts objected to and their disposal: —

Summary of the Statements of Expenditures for the Elimination of Grade Crossings, which have been examined, from Jan. 1, 1909, to Jan. 1, 1916; accompanying the Report of the Engineer of the Public Service Commission to the Attorney-General for the Year 1915.

Year.	Number of Statements.	Total of Statements.	Objections made to Items amounting to —	1909.		1910.		1911.		1912.	
				Disallowed or withdrawn.	Pending Jan. 1, 1910.	Disallowed or withdrawn.	Pending Jan. 1, 1911.	Disallowed or withdrawn.	Pending Jan. 1, 1912.	Disallowed or withdrawn.	Pending Jan. 1, 1913.
1909,	50	$2,324,575 12	$56,713 06	$21,208 09	$35,504 97	$16,407 70	$2,339 62	$731 39	$292 81	–	$292 81
1910,	56	2,193,112 50	86,906 61	–	–	49,038 25	12,477 21	2,528 37	4,412 52	$309 75	4,043 17
1911,	48	2,182,670 51	168,682 89	–	–	–	–	10,798 84	157,362 69	5,629 68	88,267 18
1912,	43	2,454,485 25	86,230 78	–	–	–	–	–	–	5,105 43	73,972 53
1913,	41	1,440,708 73	107,457 93	–	–	–	–	–	–	–	–
1914,	35	1,240,446 85	197,095 32	–	–	–	–	–	–	–	–
1915,	27	969,997 22	340,217 96	–	–	–	–	–	–	–	–
Totals,	300	$12,805,996 18	$1,043,304 55	$21,208 09	$35,504 97	$65,445 95	$14,816 83	$14,058 60	$162,068 02	$11,044 86	$166,575 69

Year.	Number of Statements.	Total of Statements.	Objections made to Items amounting to —	1913.		1914.		1915.	
				Disallowed or withdrawn.	Pending Jan. 1, 1914.	Disallowed or withdrawn.	Pending Jan. 1, 1915.	Disallowed or withdrawn.	Pending Jan. 1, 1916.
1909,	50	$2,324,575 12	$56,713 06	–	$292 81	$34 89	–	–	–
1910,	56	2,193,112 50	86,906 61	–	4,043 17	3,935 44	–	–	–
1911,	48	2,182,670 51	168,682 89	–	88,267 18	88,267 18	–	–	–
1912,	43	2,454,485 25	86,230 78	$3,650 12	65,053 22	29,961 34	$34,966 34	$28,910 58	$6,055 76
1913,	41	1,440,708 73	107,457 93	4,519 55	59,953 38	18,100 74	28,391 96	29,882 97	14,116 32
1914,	35	1,240,446 85	197,095 32	–	–	68,762 91	81,174 64	29,723 50	51,270 65
1915,	27	969,997 22	340,217 96	–	–	–	–	19,521 70	318,721 99
Totals,	300	$12,805,996 18	$1,043,304 55	$8,169 67	$217,609 76	$209,062 50	$144,532 94	$108,038 75	$390,164 72

Statement of the Disposal of Objections made to Items in the Expenditures for the Elimination of Grade Crossings, including those pending Jan. 1, 1915, and those made during 1915; also the Objections pending Jan. 1, 1916; to accompany the Report to the Attorney-General of the Engineer of the Public Service Commission for the Year 1915.

Crossings.	Expended by —	Audit No.	Objections pending Jan. 1, 1915.	Objections made in 1915.	Withdrawn or disallowed in 1915.	Pending Jan. 1, 1916.
1912 Statements.						
Lynn,	Boston & Maine Railroad,	2	$27,310 11	–	$27,310 11[1]	–
Ware, Gilbertville Railroad,	Boston & Maine Railroad,	3	6,055 76	–	–	$6,055 76
	Boston & Albany Railroad,					
Worcester,	Boston & Albany Railroad,	51, 54, 57	1,600 47	–	1,600 47[2]	–
1913 Statements.						
Lynn,	Boston & Maine Railroad,	3	23,292 53	–	26,556 16	12,343 70
Worcester,	Boston & Albany Railroad,	59, 60, 63	3,326 81	–	3,326 81[2]	–
Clinton,	Boston & Maine Railroad,	2	927 58	–	–	927 58
Taunton,	New York, New Haven & Hartford Railroad,	1	502 37	–	–	502 37
Somerville, Somerville Avenue,	Boston & Maine Railroad,	9	342 67	–	–	342 67

1914 Statements.						
Westfield,	Boston & Albany Railroad,	1	466 75	–	286 26	–
Worcester,	Boston & Albany Railroad,	67	11,908 01	–	–	11,908 01
Worcester (redistribution),	Boston & Albany Railroad,	67	68,744 34	–	29,437 24	39,307 10
Clinton,	Boston & Maine Railroad,	6	55 54	–	–	55 54
1915 Statements.						
Lynn,	Boston & Maine Railroad,	5	–	$318,260 29	–	318,260 29
Clinton,	New York, New Haven & Hartford Railroad,	7	–	2,963 02	985 83	–
Clinton,	New York, New Haven & Hartford Railroad,	10	–	217 58	–	217 58
Clinton,	Boston & Maine Railroad,	8	–	17,842 48	17,842 48	–
Georgetown,	Boston & Maine Railroad,	2	–	520 00	520 00	–
Westfield,	Boston & Albany Railroad,	2	–	40 67	40 67	–
Westfield,	Town,	3	–	96 75	99 67	–
Weston,	Boston & Maine Railroad,	4	–	13 33	13 33	–
Haverhill,	Boston & Maine Railroad,	17	–	19 72	19 72	–
Boston, Mystic Branch,	Boston & Maine Railroad,	–	–	244 12	–	244 12
Totals,		–	$144,532 94	$340,217 96	$108,038 75	$390,164 72

[1] Included in third audit in 1913 statements.

[2] Included in sixty-seventh audit in 1914 statements.

Opinions of Supreme Judicial Court.

A serious problem now confronts the legal profession of the country growing out of the multiplication of law reports. In our own State the reports of the decisions of the Supreme Judicial Court of the Commonwealth have now reached the two hundred and twenty-second volume, and between four and five volumes are being added annually. In many of the decisions reported in these volumes the court is merely applying well-settled principles of law to the special facts involved in the particular case. In such cases, particularly when the action of the court below is affirmed, a published opinion can be of little or no value as a precedent. Almost its only purpose is to inform the parties to the litigation of the reasons for the decision made by the court. In my opinion, and in that of many members of the bar, no useful purpose is served by the writing and the publishing of opinions in cases of the character which I have described. It has, however, been the practice of the court for many years to hand down opinions in all cases decided, though they are not required by law to do so. Revised Laws, chapter 156, section 12, requires that the rescript formally stating the court's decision shall contain a brief statement of the reasons for the decision, and further provides for the publishing of the rescript in the event that no opinion is written. As rescripts are merely formal documents, it is plainly not desirable to have them published in any substantial numbers, and for this reason opinions are not infrequently written which might be omitted if the requirement that the rescript be then published did not exist. I feel that the court should be given an unlimited opportunity to decide cases without opinion in its discretion in all cases where it is apparent that the writing of an opinion would serve no substantial public purpose. Accordingly, I recommend that the section of the Revised Laws referred to be amended so as to provide that if no opinion is written the reporter shall publish only a brief memorandum of the decision. I have in mind in making this suggestion such memoranda of decisions as are published in the reports of the decisions of the

Supreme Court of the United States and of the Court of Appeals of New York. If some such amendment is adopted, it will be an indication to the court that the General Court agrees with the views which I have herein expressed, and will enable the court without embarrassment to omit opinions in many cases where it now feels obliged to write them. This will not only check the overgrowth of our law reports, but will remove an unnecessary burden from the judges of this court and give them more time to devote to the preparation of opinions in the remaining cases and to their other important public duties.

COUNSEL FOR THE PUBLIC SERVICE COMMISSION.

Under the provisions of section 1 of chapter 7 of the Revised Laws it is provided that the Attorney-General shall appear for the Commonwealth, the Secretary, the Treasurer and Receiver-General, the Auditor of Accounts and for State boards and commissions in all suits and other civil proceedings in which the Commonwealth is a party or interested, or in which the official acts and doings of said officers are called in question, in all the courts of the Commonwealth, and that such suits and proceedings shall be prosecuted or defended by him or under his direction. It is further provided that all legal services required by such officers, boards, commissions and commissioner of pilots for the harbor of Boston in matters relating to their official duties shall be rendered by the Attorney-General or under his direction. From the passage of St. 1896, chapter 490, to the passage of St. 1913, chapter 784, providing for a reorganization of the Board of Railroad Commissioners under the name of the Public Service Commission, the provisions of law contained in Revised Laws, chapter 7, section 1, applied to all State boards and commissions, except that in a few instances State boards, in their character local, such as the Police Commissioner for the city of Boston, the Licensing Board for the city of Boston and the Finance Commission for the city of Boston, were authorized by law to employ counsel without regard to the Attorney-General.

By the provisions of St. 1913, chapter 784, section 9, the

Public Service Commission was authorized to appoint a counsel to the commission and such attorneys as they deemed advisable, for such term of office or employment and at such salaries as they deemed proper. It was provided, however, that in the conduct of litigation and court proceedings such counsel and attorneys should act under the direction of the Attorney-General. Under the provisions of section 28 of said chapter it was provided that the commissioner might direct counsel for the commission to begin proceedings in the Supreme Judicial Court for the enforcement of its orders, subject to the supervision of the Attorney-General.

The result of this provision of law is that the Attorney-General has no supervision or control over the advice which may be given the Public Service Commission, yet under the provisions of law the responsibility is placed upon him to enforce its orders. I deem it desirable that the entire responsibility for advice given and actions taken by counsel outside of court, as well as proceedings taken in court, should be lodged either in counsel who act free and independent of the Attorney-General or in the Attorney-General and counsel who are at all times under his supervision and control.

I therefore recommend legislation to accomplish one of these results.

Sentences to the Massachusetts Reformatory and Reformatory for Women.

Many judges have construed the provisions of section 29 of chapter 220 of the Revised Laws, as amended by chapter 252 of the Acts of 1907, chapter 209 of the Acts of 1903 and amendments thereto, and chapters 347 and 356 of the Acts of 1910, relating to the Massachusetts Reformatory and the Reformatory for Women, as creating additional or alternative punishments for all misdemeanors, or at least all misdemeanors punishable by imprisonment.

If this construction is correct, the punishment of misdemeanors, the maximum penalty for which was limited to days or a few months in the statutes creating the offences, has been automatically increased to an imprisonment of two

years. As a result of this construction sentences have been imposed by courts for offences the character of which is not such as in the opinion of the Prison Commissioners should be dealt with in the reformatories. I have grave doubts whether this construction given the statutes by many of the judges of the courts is correct. I think it would cause some astonishment on the part of the public to learn that the punishment for a misdemeanor, the maximum punishment for which was defined by the Legislature in the act creating it to be not more than a month in the house of correction, by these provisions relative to the reformatory prisons has been increased to not more than two years.

In view of the uncertainty pertaining to these statutes I think it desirable that legislation should be enacted clearly defining what crimes and offences may be punished by imprisonment in the reformatory prisons, together with the limitation of punishment, and what may not, and so recommend.

BONDS GIVEN TO THE COMMONWEALTH BY CONTRACTORS.

Bonds or other security are in all cases required where contracts are made on behalf of the Commonwealth by public officers for the construction or repair of public buildings or other public work under the provisions of Revised Laws, chapter 6, section 77. These bonds ordinarily include a stipulation insuring the faithful performance of the work by the contractor. It has been customary for contractors to secure bonds from surety companies. As the arrangement between the surety company and the contractor is for the payment of an annual premium so long as liability remains on the bond, contractors have often been very much embarrassed in being relieved of their liability to the insurance company for the premiums, as there is no way, after the contract has been completed and sixty days have expired under the provisions of law for the filing of claims by subcontractors and others, to assure the insuranee company that there is no further liability to them by reason of the bond. Some of the boards and commissions have attempted at times to relieve this situation by passing votes attempting

to discharge or release the sureties from their obligation on their bonds. I am of the opinion that such action by the boards is unauthorized by law and is of doubtful effect.

To clear up the uncertainty and to provide some method of definitely determining the liability of the surety upon these bonds and a way to release security which may be deposited with the Commonwealth in lieu of such bonds, I advocate that the Governor and Council be authorized, upon the expiration of sixty-five days after the completion of the contract, where no claims under the provisions of said section 77 are pending, to release and discharge the sureties from any further liability upon such bond and to release any security which may have been given in lieu of a bond.

Collections.

The collections made by the department during the last fiscal year have been unusually heavy, amounting to $740,620.55. A special effort has been made to collect all outstanding claims due to the Commonwealth under the collateral legacy tax statute, St. 1891, chapter 425. There has been collected during the fiscal year $41,156.46 of these taxes, as against $16,116.06 during the preceding year.

Under an arrangement made by my predecessors in office with the Treasurer and Receiver-General an assistant has been designated by the Attorney-General to take charge of these collections, and his office has been in the Treasurer's department. He has not only taken care of collections which properly were for this department to collect, but he has in addition performed a large amount of clerical work in estimating taxes due and sending notices in relation to the same, which properly falls upon the Treasurer's department to handle. There will of necessity be considerable work in relation to these taxes for some years to come, for the reason that in many instances the tax is not yet due on account of the fact that the inheritance under the provisions of the will by which it is derived is postponed to await the termination of some life or some contingency or event.

The work of collection has now been so well advanced

that there is no further occasion for an assistant of this department to be longer located in the Treasurer's office, and there is no further occasion why this department should be burdened with work properly belonging to the Treasurer and Receiver-General. The number of collection cases which properly are ripe to be handled by the Attorney-General does not now amount to more than 100. The services of the assistant designated to take charge of this work would have been discontinued before this but that the Treasurer had no appropriation to employ a clerk to take charge of the clerical work which will necessarily be thrown upon his department upon the withdrawal of the assistant.

I urge that a sufficient appropriation be given the Treasurer that the services of a clerk capable of taking care of the work may be secured.

Interest upon Damages for the Taking or Injury to Real Estate by the Commonwealth.

Under the provisions of chapter 148 of the Acts of 1913 interest upon the damages sustained by persons whose real estate has been taken or injured by the city of Boston under authority of any law or statute is limited to a rate of 4 per cent. per annum. Under the provisions of chapter 525 of the Acts of 1913 interest upon damages to real estate taken or injured by the Metropolitan Park Commission or by the Metropolitan Water and Sewerage Board under authority of law or statute was limited to a rate of 5 per cent. per annum.

I can see no reason in principle why the Commonwealth should be made liable to a greater rate of interest upon damages sustained by the taking or injury of real estate by the Commonwealth than is the city of Boston under a like situation.

I recommend that in all cases where land is taken or injured by the Commonwealth, acting by or through any officer, board or commission, interest upon the damages sustained shall be limited to 4 per cent., as in the case of the city of Boston.

Evasion of Inheritance Tax on Property of a Deceased Person.

It has been called to my attention that by reason of the facility with which stocks and bonds can be transferred from one person to another without requiring registration of transfer on the books of the corporation, the presumption being that the possessor of such stocks and bonds indorsed in blank is the real owner, it is a matter of easy accomplishment to evade the payment of the inheritance tax upon securities of this kind. With a friendly executor or administrator, or one who is interested in the estate, securities of this type may be handed over to the heirs of a deceased person, with the State having no knowledge of it. I suggest the advisability of legislation to in a measure prevent such occurrences by the passage of an act similar in character to that obtaining in the State of New York where property has been deposited by a deceased person with persons or corporations for safe keeping.

Taxation of Life Insurance Policies.

On Nov. 15, 1915, at the request of the Tax Commissioner, I felt it my duty to advise him that he should take the attitude that the taking out of a life insurance policy payable to a beneficiary constituted a gift of the beneficial interest in the policy made or intended to take effect in possession or enjoyment after the death of the insured, within the meaning of the legacy and succession tax law, and that therefore upon the death of the insured the proceeds of such a policy were taxable to the beneficiary under this law. This advice caused considerable discussion among members of the bar and persons interested in insurance, but as yet no proceedings have been begun to test the matter in the courts.

In view of the doubt as to what extent, if at all, the statute covers such cases, I recommend the consideration of legislation which shall definitely determine whether such policies are to be taxable, and if so, to what extent, with special consideration as to the exemption of small policies payable to widows and other dependent beneficiaries.

Party Walls on Property taken by the Commonwealth on Beacon Hill.

At the time of the acquisition by the State House Building Commission of the properties on Beacon Hill, to be used in connection with the new west wing of the State House, and in order to adjust certain elements of damage to adjacent property owners by reason of the taking of certain party walls and the extinguishment of the rights of such adjoining owners therein, an agreement was made by this office with such adjoining owners that legislation should be sought at the present session of the Legislature to enable the Commonwealth to grant and release to these adjoining owners the rights and easements in such party walls, which were of no value to the Commonwealth but of substantial importance to the proper enjoyment of such adjoining properties. In accordance with such agreement I recommend that the State House Building Commission be authorized to convey, on behalf of the Commonwealth, its right, title and interest in said party walls and the land thereunder upon such terms as they shall determine.

Publication of the Opinions of the Attorneys-General.

I recommend that the sum of $2,500 be appropriated for the purpose of continuing the publication of the opinions of the Attorneys-General, there now being, in my judgment, a sufficient number of public interest to make a volume of the size heretofore published.

Revision of the Statutes.

I renew the recommendation made by my immediate predecessor in office, the Hon. Thomas J. Boynton, that measures be taken to provide for the revision, codification and arrangement of the statutes of the Commonwealth.

Attorney-General's Report.

Under the provisions of section 8 of chapter 7 of the Revised Laws the Attorney-General is required to report to the General Court the cases tried, argued or conducted

by him during the preceding year. Apparently under this provision it has been held by my predecessors in office that lists of the cases in which the Attorney-General has appeared should be attached to the Attorney-General's report. As a matter of fact it has become impracticable to include all of the cases and as a result a practice has grown up of inserting such as it has been thought might be of some public interest. In my judgment this practice of attaching lists of these cases might well be discontinued, as they serve no useful purpose. The statute should be amended so as to require the Attorney-General to report the number of cases tried, argued or conducted by him during the preceding year. Information in relation to any case or cases that the Legislature may at any time be interested in can from time to time be required, as the Legislature or any committee thereof may deem desirable. In this way much time and expense would be saved to the department and the Commonwealth.

Department of the Attorney-General.

The work imposed upon this department during the fiscal year, in my judgment, has not been unusual in amount or character.

Necessarily there is some increase growing out of the increased governmental functions. The number of cases tried in the Probate Court was 13. The number of cases tried in the Superior Court was 6, 1 being before a jury. Sixteen hearings before a single justice of the Supreme Judicial Court have been attended. There have been 16 cases argued before the Supreme Judicial Court, and 1 case tried before a justice of the Supreme Judicial Court. Two cases have been tried and argued before the Interstate Commerce Commission at Washington, and 2 before the United States District Court.

The number of official opinions rendered by the department during the year, up to Jan. 1, 1916, was 209. So far as possible written opinions have been discouraged where the opinion rendered did not involve a useful precedent as a guide to the departments to be followed in future actions.

It seems to have been the policy of the department in recent years in cases growing out of petitions for the assessment of damages for land taken by the Commonwealth to await action for the trial of these cases by the petitioners. This year all petitions for the assessment of damages for land taken, unless there has been some extraordinary reason for delay, have been marked by the department for trial, and this will result in either the trial or disposition of cases which have for a long time been drawing 6 per cent. interest against the Commonwealth upon the value of the land taken. As cases ordinarily must be marked for trial in the fall to insure trial during the year, there has been but 1 case tried by the department of this character. Many cases, however, during this fiscal year will be tried or disposed of by reason of the cases being marked for trial by the Commonwealth. I doubt the wisdom of a policy which allows cases of this character to drag along, as interest is constantly running against the Commonwealth. Furthermore, the public improvement usually involved in the taking of land by the Commonwealth results in an improvement of the neighborhood, and juries upon a view, made several years later, are apt to get a wrong impression of the value of the land at the time of the taking.

Annexed to this report are such of the opinions rendered during the current year as it is thought are of interest to the public.

Respectfully submitted,

HENRY C. ATTWILL,
Attorney-General.

OPINIONS.

Directors of the Port of Boston — Powers — Construction of Dry Dock.

St. 1911, c. 748, § 5, providing that the Directors of the Port of Boston "may lay out and build . . . such piers, with buildings and appurtenances, docks, highways, waterways, railroad connections, storage yards and public warehouses as, in the opinion of the directors, may be desirable," did not authorize them to enter into contracts for the construction of a dry dock substantially as described in the report of the Directors for the year ending Nov. 30, 1913, the final decision as to whether such a dry dock should be built having been reserved to itself by the General Court.

JAN. 28, 1915.

Directors of the Port of Boston, 40 Central Street, Boston, Mass.

GENTLEMEN: — You have requested my opinion as to "whether or not, under the terms of chapter 748 of the Acts of 1911, or any acts in amendment thereof or in addition thereto, the Directors of the Port of Boston are authorized to enter into contracts for the construction of a dry dock substantially as described in the report of said Directors for the year ending Nov. 30, 1913."

None of the acts amendatory of chapter 748 of the Acts of 1911 have increased the powers of the Directors of the Port in that respect.

The power to construct a dry dock like that described must be found, if at all, in the provisions of section 5 of the act of 1911, the pertinent portions of which are as follows: —

> With the consent of the governor and council, the directors . . . may lay out and build . . . such piers, with buildings and appurtenances, docks, highways, waterways, railroad connections, storage yards and public warehouses as, in the opinion of the directors, may be desirable. . . .

It may be suggested that a dry dock is but one kind of a dock, and that the opinion of the Directors as to the desirability of that particular type is conclusive. It is true that

in some cases arising under different circumstances and in different localities a dry dock has been regarded as but one of many types, but primarily, in this country, I believe it has a more limited sense.

Bouvier defines "dock" as "the space between two wharves."

A dock is defined by philologists, according to the American use of the term, to be "the space between wharves." *City of Boston* v. *Lecraw*, 17 How. at 434.

In Webster's Dictionary we find the following: —

An artificial basin or inclosure in connection with a harbor, for the reception of vessels; the slip or waterway extending between two piers or projecting wharves or cut into the land, for the reception of ships.

The Century Dictionary says: —

An inclosed water-space in which a ship floats while being loaded or unloaded, as the space between two wharves or piers; by extension, any space or structure in or upon which a ship may be berthed or held for loading, unloading, repairing or safe-keeping.

A dry dock such as is described is a decided extension of the idea of an inclosed water-space in which a ship floats while being loaded or unloaded. The principal use of a dry dock is for the repairing or overhauling of ships, for the efficient performance of which "shops and other buildings" are "necessary." If the difference be considered as one of degree, the degree of difference is so great that, in my opinion, in this country it has become one of kind, and a dry dock is considered more as a repair shop than as a dock, in its primary meaning.

Under the provisions of section 5 the Directors of the Port are restricted in the acquiring of real property, and rights and easements therein, to that necessary for the purpose of constructing, or securing the constructing or utilizing of, piers and, in connection therewith, highways, waterways, railroad connections, storage yards and sites for warehouses and industrial establishments. The main object of the first part of this section is to provide for the securing of land upon which to build piers, and the provisions for the constructing and securing the constructing or utilization of highways, waterways,

railroad connections, storage yards and sites for warehouses and industrial establishments are incidental to the main object, and for the purpose of making the piers convenient and available for use. Docks necessarily would be created by the construction of piers.

No provision is made for the taking or acquiring of land or other rights for docks. If the Legislature had in mind the granting of the right to build a structure which would require about one-third of the total appropriation of $9,000,000 for its construction, it seems probable that it would have given as wide a latitude in selecting the most advantageous site therefor as it did with respect to piers.

Moreover, under the provisions of the latter part of section 5 the Directors of the Port are authorized to lay out and build such piers with buildings and appurtenances as may be desirable, and no provision is made for appurtenances in connection with docks. A dry dock without appurtenances for its operation is useless.

It would appear, therefore, that the docks referred to in the latter part of the section are those docks only that are incident to or connected with the use of piers or like structures which the Directors of the Port are authorized to construct.

While the foregoing furnish reasons for doubting whether in using the word "docks" the Legislature intended to include such a gigantic construction work as is described, section 12 of the act deals particularly with the matter of a dry dock. It provides: —

> It shall be the duty of the directors forthwith to make, and, so far as may be practicable, to put into execution, comprehensive plans providing on the lands now owned or hereafter acquired by the commonwealth in the area described in section four of this act, adequate piers, capable of accommodating the largest vessels, and in connection with such piers suitable highways, waterways, railroad connections and storage yards, and sites for warehouses and industrial establishments. The directors shall report to the next general court, on or before the fifteenth day of January, nineteen hundred and twelve, all necessary plans and estimates of cost for the construction of a dry dock equipped with modern facilities and appliances, sufficient in size for the accommodation of any modern ocean steamship.

The effect to be given to this section must be determined with reference to what had gone before.

In the report of the Board of Harbor and Land Commissioners for the year 1904 the subject of dry docks was extensively dealt with and the conclusion reached that the building of one was not advisable. The joint commission originally appointed under chapter 108 of the Resolves of 1907 submitted their final report in 1911 to the Legislature of that year. It was printed as House Document No. 1550. On page 25 is found the conclusion of this commission: —

> In view of these facts the Commonwealth of Massachusetts would not be warranted in constructing, owning and operating a dry dock for the use of docking merchant ships; to do so would be a waste of the public funds to satisfy a mistaken sentiment.

It therefore appears that the Legislature of 1911, when considering the bill which ultimately became chapter 748 of that year, had before it this emphatic condemnation of the proposition of building a dry dock. In fact, the portions of this report immediately preceding that mentioned were referred to the same committee (metropolitan affairs) as that portion of the Governor's address concerning transportation which related to the development of the port of Boston, and a bill for such development. It was as a result of the reference of all three of these matters that the bill "Relative to the development of the port of Boston" was reported.

The particular portion of the above-mentioned report of the joint commission which dealt with the matter of a dry dock was referred to the committee on harbors and public lands, which reported "no legislation necessary." This report was accepted by both branches of the Legislature.

While the question is not free from doubt, I am of the opinion that the events preceding the passage of this act, taken in connection with the act itself, indicate that the Legislature intended to reserve to itself the final decision as to whether there should be built a dry dock, equipped with modern facilities and appliances, such as is described in the report of the Directors of the Port for the year ending Nov. 30, 1913; and that without further authorization by the Legislature the Directors of the Port are not warranted in entering into contracts for the construction of such a dry dock.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Pilots — Coastwise Steam Vessels — Requirement of Federal License — Effect on State Statute.

R. L., c. 67, §§ 25 and 28, so far as they relate to coastwise steam vessels, are inconsistent with and annulled by U. S. Rev. Stats., §§ 8153 and 8206, and, therefore, a Boston pilot must in addition to his State commission carry a Federal license in order legally to pilot coastwise steam vessels not sailing under register.

FEB. 11, 1915.

Messrs. FREDERICK C. BAILEY and JOHN H. FROST, *Pilot Commissioners.*

GENTLEMEN: — Answering your favor of the 1st inst., requesting my opinion upon the question "whether a Boston pilot should in addition to his State commission carry a Federal license," I beg to advise you that in order legally to pilot coastwise steam vessels not sailing under register a Boston pilot must carry a Federal license.

You state that by the terms of their State commissions Boston pilots are required to serve on any vessel requiring their services. This is so by virtue of the provisions of R. L., c. 67, § 25, directing a pilot "to take charge, within the limits of his commission, of any vessels, not exempt from compulsory pilotage by section twenty-eight, and of vessels not bound from one port to another within the commonwealth, unless they are in the completion of a voyage from a port out of the commonwealth." Among the exceptions included in section 28 are "steam vessels regulated by the laws of the United States and carrying a pilot commissioned by United States commissioners" and "vessels regularly employed in the coasting trade," but as to these exempted vessels, the pilot is required, by a later provision of section 28, to serve if requested.

The Federal statutes material to this opinion are United States Compiled Statutes (1913), sections 7981, 8153 and 8206.

Section 7981 (R. S. § 4235) is as follows: —

Until further provision is made by Congress, all pilots in the bays, inlets, rivers, harbors, and ports of the United States shall continue to be regulated in conformity with the existing laws of the States respectively wherein such pilots may be, or with such laws as the States may respectively enact for the purpose. (Act Aug. 7, 1789, c. 9.)

Section 8153 (R. S. § 4401) is as follows: —

All coastwise sea-going vessels, and vessels navigating the great lakes, shall be subject to the navigation laws of the United States,

when navigating within the jurisdiction thereof; and all vessels, propelled in whole or in part by steam, and navigating as aforesaid, shall be subject to all the rules and regulations established in pursuance of law for the government of steam-vessels in passing, as provided by this Title; and every coastwise sea-going steam-vessel subject to the navigation laws of the United States, and to the rules and regulations aforesaid, not sailing under register, shall, when under way, except on the high seas, be under the control and direction of pilots licensed by the inspectors of steamboats. (Act Feb. 28, 1871.)

Section 8206 (R. S. § 4444) is as follows: —

No State or municipal government shall impose upon pilots of steam-vessels any obligation to procure a State or other license in addition to that issued by the United States, or any other regulation which will impede such pilots in the performance of the duties required by this Title; nor shall any pilot-charges be levied by any such authority upon any steamer piloted as provided by this Title; and in no case shall the fees charged for the pilotage of any steam-vessel exceed the customary or legally established rates in the State where the same is performed. Nothing in this Title shall be construed to annul or affect any regulation established by the laws of any State, requiring vessels entering or leaving a port in any such State, other than coastwise steam-vessels, to take a pilot duly licensed or authorized by the laws of such State or of a State situate upon the waters of such State. (Act Feb. 28, 1871.)

Under Article I., section VIII., clause 3 of the Constitution of the United States, Congress has power "to regulate commerce with foreign nations, and among the several states, etc." It has been established by decisions of the United States Supreme Court that this power includes the regulation of navigation, including the regulation of the qualifications of pilots, the modes and times of offering and rendering their services, and the responsibilities which shall rest upon them. *Cooley* v. *Board of Wardens of Port of Philadelphia,* 12 How. 144.

This power is not limited to navigation on the high seas, but extends to every part of the voyage from wharf to wharf. The subject covered by this clause of the Constitution is not one the exclusive control over which resides in Congress. It is the exercise of its power to regulate commerce among the several States which is incompatible with the exercise of the same power by the States. In the absence, therefore, of congressional regulation, the provisions of our Revised Laws, chapter 67, sections 25 and 28, are in full force and effect.

So far, therefore, as the statutes or regulations of the Commonwealth conflict with the acts of Congress above quoted, they are null and void. Section 8153 requires that pilots licensed by United States inspectors of steamboats shall control every coastwise sea-going steam vessel not sailing under register. The question of the effect of this regulation, among others, upon existing State regulations is specifically treated in section 8206, wherein it is stated that "Nothing in this Title shall be construed to annul or affect any regulation established by the laws of any State, requiring vessels entering or leaving a port in any such State, *other than coastwise steam-vessels*, to take a pilot duly licensed or authorized by the laws of such State. . . ." As to coastwise steam vessels not sailing under register, therefore, Congress has expressly said that it annuls any State regulation requiring pilot service thereon. It follows that the provisions of R. L., c. 67, §§ 25 and 28, cannot protect a pilot serving by request or otherwise "coastwise steam vessels not sailing under register," and in order legally to pilot such vessels the pilot must hold a license issued by the United States inspectors of steamboats.

Very truly yours,
HENRY C. ATTWILL, *Attorney-General.*

New York, New Haven & Hartford Railroad Company — Control of Boston & Maine Railroad through Boston Railroad Holding Company — Effect of Compliance with Decree of United States District Court — St. 1914, c. 766, not accepted.

History of acquisition of control of the Boston & Maine Railroad by the New York, New Haven & Hartford Railroad Company through the formation of the Boston Railroad Holding Company, with a statement of charter powers of the latter corporation.

St. 1914, c. 766, has not been complied with by the New York, New Haven & Hartford Railroad Company or by the persons named as liquidators in Appendix A annexed to that statute.

The terms of Appendix A to St. 1914, c. 766, have not been substantially incorporated in the decree entered in the United States District Court for the Southern District of New York on Oct. 17, 1914, by consent of the parties, in the suit brought by the United States against the New York, New Haven & Hartford Railroad Company, the Boston Railroad Holding Company and others, alleging an illegal combination in violation of the Sherman act.

St. 1914, c. 766, § 1, did not authorize the Governor to modify the provisions of sections 3, 4 and 5 of that statute creating an option in the Commonwealth to take or purchase shares of stock in the Boston & Maine Railroad owned by the Boston Railroad Holding Company. Appendix A to that statute could not, therefore, be modified to conform to this decree.

Unless the trustees appointed by the decree referred to are hereafter directed by the United States District Court to sell the shares of the Boston & Maine Railroad owned by the Boston Railroad Holding Company, subject to the condition stated in St. 1914, c. 766, a compliance with that act is inconsistent with a compliance with the decree.

The mere transfer by the New York, New Haven & Hartford Railroad Company of the shares of the Boston Railroad Holding Company owned by it to the trustees named in the decree referred to in accordance with the order of the court was not a violation of the laws of this Commonwealth. If hereafter this stock is sold by these trustees by order of the United States District Court without the consent of the General Court, and the purchaser acquires a good title, the terms of the act creating the Boston Railroad Holding Company will then be violated.

The transfer by the New York, New Haven & Hartford Railroad Company of the shares of the Boston Railroad Holding Company owned by it to the trustees named in the decree referred to by order of the United States District Court was not an acceptance by it of the provisions of St. 1914, c. 766.

FEB. 23, 1915.

Hon. CHANNING H. COX, *Speaker of the House of Representatives.*

SIR: — I have the honor to acknowledge the receipt of an order passed by the House of Representatives on February 11 in the following form: —

Ordered, That the following questions of law be submitted to the Attorney-General, with the request that his opinion be returned to the House of Representatives at his earliest convenience: —

1. Whether the provisions of chapter 766 of the Acts of the year 1914, to which there is an appendix entitled "Appendix A," have been complied with by the New York, New Haven & Hartford Railroad Company and the persons named therein as liquidators.

2. Whether the terms of said Appendix A have been substantially incorporated in a decree of the United States District Court of the Southern District of New York.

3. Whether under the provisions of said act said agreement set forth in said Appendix A could have been modified or amended so as to conform in all respects with said decree.

4. Whether a compliance with said act is in any way inconsistent with compliance with said decree.

5. Whether the transfer of the shares of the Boston Railroad Holding Company or any of them to the said persons named as liquidators in a manner not contemplated in said act and without the execution of

the agreement set forth in Appendix A or any amendment thereof is a violation of the laws of the Commonwealth.

6. Whether the transfer of said shares to said persons, though not in accordance with the provisions of said act, is in effect an acceptance of all the provisions of said act, and particularly of section 3 of said act, or whether by the transfer of said shares in a manner not contemplated by said act the provisions of said section have been evaded.

In order adequately to answer these inquiries it is necessary to recall some incidents in recent railroad history, most of them matters of public knowledge. I shall refer to the New York, New Haven & Hartford Railroad Company as the New Haven Company, to the Boston Railroad Holding Company as the Holding Company, and to the Boston & Maine Railroad as the Maine Company.

On May 8, 1908, the Supreme Judicial Court decided (*Attorney-General* v. *New York, New Haven & Hartford Railroad Company*, 198 Mass. 413) that the New Haven Company was prohibited by the statutes of this Commonwealth from directly or indirectly subscribing for, taking or holding the stocks or bonds of any other corporation without the authority of the General Court. The stocks involved in that decision were shares in certain street railway corporations located in central and western Massachusetts. The decree in that case was finally affirmed on March 1, 1909. Prior to this decision the New Haven Company had acquired and was holding a large number of shares of the Maine Company. About this time, and apparently in view of the decision just referred to, these shares were transferred by the New Haven Company to a corporation formed under the laws of another State.

On April 20, 1909, His Excellency Governor Draper called the attention of the General Court to this situation, and suggested to it the advisability of creating a corporation which, under prescribed limitations, should have the right to purchase and hold shares of stock in the Maine Company. (See Acts and Resolves, 1909, p. 965.) The result was the statute of 1909, chapter 519, incorporating the Holding Company.

Section 1 of that act defined the general charter powers of that corporation in the following language: —

> . . . for the sole purpose of acquiring and holding the whole or any part of the capital stock, bonds and other evidences of indebtedness of the Boston and Maine Railroad, and of voting upon all certificates of stock so acquired and held, and of receiving and collecting dividends and interest upon said stock, bonds and other evidences of indebtedness.

Section 3 provided, in part: —

The stock of the Boston and Maine Railroad which may be acquired by said Boston Railroad Holding Company shall not be sold by it without express authority from the legislature; . . .

Section 4 authorized any railroad incorporated at that date under the laws of the Commonwealth to guarantee dividends and interest upon the stocks and bonds of the Holding Company, and to acquire and hold such stocks and bonds. It further provided: —

Any railroad corporation acquiring said stock as hereinbefore provided shall not thereafter sell the same without the express authority of the legislature. The commonwealth may at any time by act of the legislature, upon one year's notice, take or acquire by purchase or otherwise the stock, bonds, notes and other evidences of indebtedness issued by the said Boston Railroad Holding Company.

The section then went on to provide the conditions under which this taking should be made, and the manner in which compensation for the property taken should be determined.

The Acts of 1910, chapter 639, authorized the Holding Company to issue preferred stock which should have no voting power. It expressly made this preferred stock a lien upon all the stock of the Maine Company at any time held by the Holding Company. It provided that any railroad owning common stock of the Holding Company might acquire, hold, own and *sell* any of its preferred stock.

Under the authority of these statutes the Holding Company was formed. It acquired the stock of the Maine Company which had been transferred by the New Haven Company to a foreign corporation as hereinbefore stated, and also, as I am informed, certain of the stock of the Maine Company held by various individuals. The New Haven Company acquired, and up to the date of the decree referred to in your order was holding, 31,065 shares of the common stock and 244,939 shares of the preferred stock of the Holding Company. This was all the common stock and all but approximately 28,000 of the preferred stock.

Subsequent to the perfection of this arrangement it was claimed by the Attorney-General of the United States that the relations between the New Haven Company and its associated corporations, including the Holding Company, were a

violation of the Sherman anti-trust law. It was expressly claimed that the control of the Maine Company by the New Haven Company through the instrumentality of the Holding Company was a part of an illegal combination in restraint of trade and commerce among the States. The New Haven Company denied that it was violating the law, but, owing to its financial condition, felt that it was unwise for it to engage in a long and expensive contest with the United States. Accordingly, numerous conferences were held between the representatives of the railroad and the Attorney-General of the United States for the purpose of bringing about, by agreement, a dissolution of the alleged illegal combinations. When an agreement had been nearly, if not quite, reached, though not executed, the matter was called to the attention of the General Court by His Excellency Governor Walsh, and thereafter chapter 766 of the Acts of 1914 was passed, and approved on July 7, 1914.

Thereafter, as I am informed, the directors of the New Haven Company by vote expressly declined to accept the provisions of this act. So far as I am informed no agreement in the form of Appendix A, annexed thereto, was ever executed by the New Haven Company.

On July 23, 1914, a bill in equity was brought by the Attorney-General of the United States in the United States District Court for the Southern District of New York, in the name of the United States, against the New Haven Company, the Holding Company and various other defendants, alleging that the defendants were parties to combinations in violation of the Sherman act, and seeking a dissolution by decree of court of these combinations. Thereafter further negotiations were held between the parties, and finally, on Oct. 17, 1914, by written consent of the defendants, the decree referred to in your order was entered for the purpose of bringing about a dissolution of the alleged illegal combinations. So far as appears from the records of that court this formal assent is the only written agreement made by the parties in connection with the entry of this decree. I submit herewith an attested copy of the decree. I am informed that the New Haven Company has duly transferred to the trustees named in the first section of the decree the stock of the Holding Company therein described.

Before proceeding to answer your questions, it is important to note an essential and distinguishing feature of chapter

766 of the Acts of 1914. Section 3 provided that upon the acceptance of that act the Holding Company should forthwith cause to be printed on each certificate of stock of the Maine Company held by it the words, "This stock may at any time be taken or purchased by the Commonwealth of Massachusetts at the fair value thereof in accordance with law." The statute directs that the same words be printed on all certificates thereafter issued by the Maine Company to future transferees representing any stock held by the Holding Company, and also upon all certificates for new issues. Section 5 then provides that the Commonwealth may at any time by act of the General Court take or acquire any or all stock of the Maine Company so printed, held by any person. The method of determining the compensation to be paid is set forth. The obvious effect and purpose of these provisions if accepted and complied with were to give the Commonwealth an option to take or purchase this stock at any time from any holder of it. The statute authorized (section 2) the Holding Company to sell its Boston and Maine stock only upon the condition that it be subject to this option to the Commonwealth to acquire it from the purchasers or their subsequent transferees.

With this review of the situation, I proceed to answer your questions.

1. I am of opinion that chapter 766 of the Acts of 1914 has not been complied with by the New Haven Company or by the persons named in Appendix A as liquidators.

While the decree entered in the United States District Court followed in most respects Appendix A, as I shall later point out, there are certain important differences between the decree and Appendix A. Then, the decree in no way attempts to preserve or create any option to the Commonwealth to acquire the Maine Company stock owned by the Holding Company from subsequent purchasers in the event that a sale of it by the trustees is thereafter ordered by the court. Section 7 of chapter 766 provides that a transfer of shares of the Holding Company by the New Haven Company, to be held in accordance with the terms of Appendix A, shall be deemed an acceptance of the act by the New Haven Company. Neither Appendix A nor any similar agreement has been executed by the New Haven Company. Though the general scheme and most of the terms of Appendix A have been incorporated in the decree entered by agreement, no provision

has been made for creating or enforcing the proposed option to the Commonwealth, which was the distinguishing feature of chapter 766. In my opinion the consent of the New Haven Company and the liquidators to the decree was not intended to be and did not in fact constitute an acceptance by them of chapter 766 of the Acts of 1914.

2. As I have already stated, a very large part of Appendix A was incorporated in the decree. I have carefully compared the terms of the two documents. While there are some differences of order and phraseology, for the most part made necessary by the natural differences between an agreement and a decree, I find but two substantial differences.

By Section First, paragraph F of the decree, the trustees are authorized to exchange the shares of the Maine Company held by the Holding Company for shares or securities in another corporation in case "a reorganization of the Maine Company *with or without its leased lines, or any of them,* shall be proposed." Paragraph 7 of Appendix A gives a similar authority to exchange only in case "a reorganization of the Maine Company *and its leased lines* shall be proposed." Thus, the authority to exchange in case of reorganization is considerably broader under the decree than that contemplated by Appendix A.

The main point of difference, however, is to be found in the provisions for the sale of the Maine Company stock held by the Holding Company. Paragraph 2 of Appendix A is as follows: —

> As early as may be the liquidators shall make proper arrangements to protect the rights of the Holding Company's preferred stockholders, and after such arrangements have been made shall exercise their powers so that there shall be a sale at such time or times, together or in parcels, and by public auction or by private contract, of all the shares of the Maine Company belonging to the Holding Company free from the statutory lien of the preferred shares hereby transferred, and of any other property belonging to it whenever in their judgment such sale or sales can be made to the best advantage.

The counterpart of this provision in the decree (paragraph B of Section First) is as follows: —

> As early as may be the trustees shall make proper arrangements to protect the rights of preferred stockholders of the Holding Company, after which, but not until further order of the court, they shall exercise their powers so that there shall be a sale or sales, together or in parcels,

by public auction or private contract, of all the shares of the Maine Company owned by the Holding Company, free from the statutory lien of the preferred shares of the Holding Company hereby directed to be transferred; and also a sale or sales of any other property owned by the Holding Company, whenever in their judgment that can be done to the best advantage.

No order directing the sale of such shares of the Maine Company or any portion of them or fixing the terms or conditions thereof shall be made by the court until after July 1, 1915, unless the New Haven Company shall in writing consent thereto. If no such order has been made before July 1, 1915, the court on application of any party and after a hearing at which the Commonwealth of Massachusetts shall be invited to appear, shall direct the sale and fix the terms and conditions thereof.

Thus it is to be seen that while Appendix A authorized and directed a sale of the Maine Company stock by the liquidators without further authority, the decree provides merely that the trustees shall arrange and prepare for a sale, but that this sale shall not be held "until further order of the court." No sale is to be ordered before July 1, 1915, without the written consent of the New Haven Company. On any application for authority to sell after that date the Commonwealth is to be given an opportunity to be heard, and the court is then to direct the sale upon such terms and conditions as it may fix. Thus the entire matter of the terms and conditions of the sale of the Maine Company stock is reserved for the future determination of the court.

As I view it, this difference in the power of sale granted by the decree from that stated in Appendix A is a substantial one. I must answer your second question in the negative.

3. I understand your third question to refer to the last clause of section 1 of chapter 766, namely, "said stock to be held and disposed of by said liquidators in accordance with the terms of such written instrument or any written modification thereof hereafter approved by the attorney-general of the United States and by the governor of the commonwealth."

I interpret this clause to mean that after the New Haven Company has transferred the stock of the Holding Company to the liquidators under a written instrument in the form of Appendix A, that instrument may subsequently be modified, so far as the powers of the liquidators to hold and dispose of the stock are concerned, by a written instrument entered into between the parties and approved by the Attorney-General of the United States and the Governor of this Commonwealth.

I do not understand that this clause refers to substantial changes in Appendix A before it is executed and the statute thus accepted by the New Haven Company and the Holding Company. In any event, I am of opinion that chapter 766 gave no authority to the Governor to modify the conditions imposed by sections 3, 4 and 5 of that act creating an option in the Commonwealth as already described.

4. If, on an application made under paragraph B of Section First of the decree, the United States District Court should direct the trustees to sell the Maine Company stock upon the conditions imposed by chapter 766, a compliance with that act would not be inconsistent with a compliance with the decree. Unless thus directed by future orders of the United States District Court, the trustees cannot comply with terms or conditions contained in chapter 766 or the appendix thereto, and not expressly made a part of the decree.

5. Section 4 of chapter 519 of the Acts of 1909 provides: —

> Any railroad corporation acquiring said stock as hereinbefore provided shall not thereafter sell the same without the express authority of the legislature.

This refers only to the common stock. Express authority is given by chapter 639 of the Acts of 1910 to a railroad owning preferred stock to sell the same. Your fifth question, therefore, can relate only to the 31,065 shares of common stock transferred under the decree.

It is to be noted that no sale of this common stock has taken place, and that none is contemplated by the decree. The legal title has merely been transferred to trustees to hold for the ultimate benefit of the New Haven Company, its owners. The trustees are to liquidate the affairs of the Holding Company, and then to bring about its dissolution and a distribution of its assets.

It has been judicially determined by this decree that the holding of this stock by the New Haven Company, and the consequent control by it of the Maine Company, was a violation of the laws of the United States. This determination is binding upon the New Haven Company, though not, of course, upon the Commonwealth. In order to dissolve this combination the New Haven Company has been in effect ordered to liquidate and dissolve the Holding Company. This is to be brought about by independent trustees who are to hold the Holding Company stock for the financial benefit of the

New Haven Company as its owner, but in such a manner that the laws of the United States shall not be violated.

In my opinion the mere transfer by the New Haven Company of the shares of the Holding Company to the trustees named in the decree in accordance with the order of the United States District Court was not a violation of the laws of this Commonwealth. The decree, however, plainly contemplates a sale of the Maine Company stock held by the Holding Company under such terms and conditions as the court shall hereafter fix. Ordinarily it would not be presumed that the United States District Court would direct such a sale to be made in any manner in violation of the laws of this Commonwealth. But the execution of this decree necessarily involves a sale upon some conditions of the Maine Company stock now owned by the Holding Company, a distribution of its assets and a dissolution of the corporation. Chapter 519 of the Acts of 1909 expressly forbade any sale of that stock "without the express authority of the legislature." That statute also seems to contemplate the continued existence of the Holding Company as an instrumentality created by this Commonwealth for the better supervision by it of the Maine Company. If, under these circumstances, as seems to be contemplated by the decree, the United States District Court shall hereafter, without the consent of the Legislature of Massachusetts, order a sale of this stock, and the purchaser at such sale shall thereby acquire a good title to the stock, it is apparent that the terms of the act creating the Holding Company will then be violated.

The provision of the decree, already quoted, seems to contemplate that an order directing a sale of the Maine Company stock may be entered at any time before July 1, 1915, upon the written consent of the New Haven Company, without notice of any sort to this Commonwealth. The decree recites that upon an application made after July 1, 1915, after a hearing at which the Commonwealth of Massachusetts "shall be *invited* to appear," the court shall direct the sale and fix the terms and conditions thereof. The decree is silent as to the purpose of this invitation, nor does it suggest what would be the effect of its acceptance by the Commonwealth.

An examination of the record in this suit, made on February 19, shows that there have been no proceedings of record since the entry of the decree on Oct. 17, 1914. That such rights as the Commonwealth may have acquired by the act

creating the Holding Company be not prejudiced by any subsequent proceedings without notice, I have requested the court and the Attorney-General of the United States to give me notice of all future applications made to the court in this case before any order is entered thereon. However, there may be some doubt whether the Commonwealth would be permitted to intervene in this suit. For that reason, and in view of the history of the Holding Company, it may be appropriate for the General Court to consider the advisability of taking action to enable the Attorney-General to appear, in the present suit or in any subsequent proceeding, in behalf of the Holding Company, in order to protect whatever interest the Commonwealth may have in the stock of the Holding Company or in the Maine Company stock held by the Holding Company, and also the rights of the Holding Company itself as an instrumentality of the Commonwealth of Massachusetts.

6. As stated in my answer to your first question, a transfer by the New Haven Company of the shares of the Holding Company in accordance with the decree and in a different manner from that contemplated by chapter 766, section 1, is not in my opinion an acceptance of the provisions of that act. Section 3 takes effect only upon such acceptance of the act by the transfer, as provided in sections 1 and 7. In my opinion section 3 has not been in effect accepted by this transfer made under the decree. This section has been evaded only in the sense that the determination of the terms and conditions under which the Maine Company stock is to be sold has been postponed by the court for future adjudication, without reference to said section.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Towns — Firewards — Appointment by Selectmen.

The office of fireward established by the General Court of the Province in 1711 and existing under R. L., c. 32, § 9, was not abolished by St. 1907, c. 475, §§ 5 and 10, creating forest firewards; firewards may still be appointed by selectmen of towns when there is no organized fire department.

MARCH 1, 1915.

FRANK W. RANE, Esq., *State Forester.*

DEAR SIR: — You ask if the selectmen in towns may now appoint firewards under R. L., c. 32, § 9, or if the office of fireward has been abolished by St. 1907, c. 475, §§ 5 and 10.

Firewards have been recognized by law in this Commonwealth for more than two hundred years, and up to the enactment of the law creating forest firewards it was the duty of firewards to direct the work of fighting forest fires as well as other fires.

The earliest law providing for the appointment of firewards, which constituted the nucleus of the first official fire department in the Commonwealth, was passed by the General Court of the Province of Massachusetts Bay on Oct. 31, 1711. The first section of the act provides: —

That it shall and may be lawful, to and for the justices of the peace and selectmen of the town of Boston, from time to time to appoint such number of prudent persons, of known fidelity, not exceeding ten, in the several parts of the town, as they may think fit, who shall be denominated and called firewards, and have a proper badge assigned to distinguish them in their office: viz., a staff of five feet in length, coloured red, and headed with a bright brass spire of six inches long; and at times of the breaking forth of fire, and during the continuance thereof, shall and hereby are fully authorized and impowered to command and require assistance for the extinguishing and putting out the fire, and for removing of household stuff and furniture, goods and merchandizes, out of any dwelling-houses, storehouses, or other buildings actually on fire, or in danger thereof, and guards to secure and take care of the same; as, also, to require assistance for the pulling down or blowing up of any houses, or any other service relating thereto, by the direction of two or three of the chief civil or military officers of the town (as is by law provided), to stop and prevent the further spreading of the fire, and to suppress all tumults and disorder.

The extension of the fireward system was provided for in 1744 by chapter 30 of the acts of that year, section 1 of which reads: —

That the several towns within this province may, if they see fit, at their anniversary meeting in March, annually appoint a suitable number of persons, not exceeding ten, who shall be denominated firewards, and have each, for a distinguishing badge of the office, a staff of five feet long, painted red, and headed with a bright brass spire six inches long.

Sections 9 and 10 of chapter 32 of the Revised Laws, which is the last enactment on the subject, are as follows: —

Section 9. The selectmen of a town may annually, in March or April, appoint firewards and forthwith give them notice thereof. Whoever neglects, within seven days after such notice, to file with the town

clerk his acceptance or refusal of the office shall, unless excused by the selectmen, forfeit ten dollars.

SECTION 10. If a fire breaks out, the firewards shall immediately repair thereto, and shall carry a suitable staff or badge of office.

By the laws of 1784, chapter 64, provision was made for the appointment of enginemen in towns, and chapter 42 of the Acts of 1785 provided that the "said enginemen appointed as aforesaid shall be held and obliged to go forward either by night or by day under the direction of the firewards in the same town." Laws authorizing the organization of fire departments were later enacted, but in no enactment was the fireward law repealed.

The office of forest fireward was created by St. 1886, c. 296, which provided that such firewards should, in respect to fires in woodlands, have and exercise the powers and duties prescribed for forest fires. This law was amended by St. 1907, c. 475, and the powers and duties of forest firewards, with the change of name to forest wardens, were more clearly defined. No repeal of the original fireward law was effected, and that law, as revised and codified in the Revised Laws, still stands.

Firewards may be appointed, but they no longer have jurisdiction over forest fires, and in towns having organized fire departments there would seem to be no reason for their existence. Where there is no fire department in a town, enginemen and hosemen are, by R. L., c. 32, § 28, "under the direction of the firewards." In such communities the historical character of fireward still exists, and he may even carry a badge or staff to distinguish him, though the original staff five feet in length, colored red, headed with a bright brass spire six inches long, is not now required.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Executive Council — Powers — Removal of Public Officer — No Right to reconsider Removal after Appointment and Qualification of Successor.

The Executive Council has no power on its own initiative to reopen or in any manner revise the matter of the removal of the Commissioner of Animal Industry by the Governor, with the advice and consent of the Council, during the previous political year and after the appointment and qualification of his successor, assuming that removal to have been legal.

In such a case the Executive Council cannot properly, on petition of the person thus removed, hear or consider any evidence bearing upon the charges made against him at the time of his removal, whether that evidence was then heard or not.

The Executive Council has no power to reconsider the consent given by it to an appointment to public office by the Governor after the appointee has duly qualified as such public officer, whether that consent was given during the term of the councillors then in office or that of their predecessors.

MARCH 9, 1915.

To His Excellency the Governor and the Honorable Council.

GENTLEMEN: — I beg to acknowledge the receipt of your communication of February 25, in which you ask my opinion upon the following question: —

Has the Executive Council the constitutional power to reopen on its own initiative the case of the Commissioner of Animal Industry, who has been removed from office during the preceding political year by the Governor, with the advice and consent of the Council?

Also the communication of your committee appointed by His Excellency "to frame such other questions as they desire in reference to the petition of Mr. Walker to the Executive Council, asking to have his case reopened," dated March 4, 1915, requesting my opinion upon the following questions: —

1. Can the present Executive Council hear such evidence as the petitioner may wish to present, and after such hearing may the Council give such advice to the Governor as the facts seem to them to warrant?

2. Does the question of hearing the petitioner come under the provisions of Article I., section III., chapter II. of the Constitution of Massachusetts, and if coming under said provisions is the Governor simply a member of the Council with one vote?

3. If a public official has been removed by the Governor with the advice and consent of the Council, can that Council, or its successor in office, consider evidence which such official desires subsequently to present and which he claims was not formerly heard, to determine whether the advice given to the Governor was warranted in view of the evidence thus brought to its attention?

I shall refer to the question contained in your communication of February 25 as your first question, and I shall refer to the questions contained in your communication of March 4, numbered 1, 2 and 3, as your second, third and fourth questions.

Your first question, I take it, has for its purpose your desire to ascertain whether the Council can, of its own initiative,

in any way set aside or alter the effect of the action of the Governor and Council of the political year ending Jan. 7, 1915, in removing Fred F. Walker from the office of Commissioner of Animal Industry. It assumes that his removal was lawful, and acting upon that assumption I proceed to answer your question.

In an opinion rendered to the Governor and Council on May 29, 1906 (190 Mass. 616), it was said by the justices of the Supreme Judicial Court that "where the Constitution declares the power to act is in the Governor, or that the act may be done by the Governor, 'by and with the advice of Council,' or 'by and with the advice and consent of the Council,'" they were of the opinion that the only connection that the Council can have with the power is advisory, and that "unless the Governor first determines upon the act there is no occasion for their participation by way of advice or consent."

While the appointment of the Commissioner of Animal Industry by the Governor, with the advice and consent of the Council, is not made by virtue of the Constitution but through authority granted by the General Court in an act entitled "An Act to abolish the Cattle Bureau of the State Board of Agriculture and to create a Department of Animal Industry," chapter 608 of the Acts of 1912, yet the principles involved are the same, and the reasoning of the justices of the Supreme Judicial Court in the opinion referred to is applicable to the question presented.

It would appear, therefore, that, assuming the removal of Fred F. Walker was lawful, the Council has no authority, of its own initiative, to take any action toward the reinstatement of Mr. Walker to the position of Commissioner of Animal Industry. Furthermore, assuming that the Council has the right to initiate proceedings looking toward his reinstatement, it is apparent that any action it may at this time take will be without any legal effect whatever. The records of the Governor and Council for the political year ending Jan. 7, 1915, disclose that on the first day of January, 1915, the Governor, acting by and with the consent of the Council, removed Fred F. Walker from the office of Commissioner of Animal Industry, and that on the same day the Governor, acting by and with the consent of the Council, appointed Lester H. Howard Commissioner of Animal Industry, and that on the second day of January, 1915, the said Lester H. Howard duly qualified as such commissioner.

Obviously, the present Council has no power to revise the action of the former Council in its confirmation of the appointment of the said Lester H. Howard, who has accepted the appointment of Commissioner of Animal Industry and duly qualified therefor, nor, in my opinion, could the former Council vote to reconsider its advice and consent to his appointment after he had duly qualified as such commissioner. If the law were otherwise it would tend to chaos in government, as it would follow that appointees, including judges, after their appointment and confirmation, and after they had duly qualified and entered into the performance of their duties, could be later ousted from office by a reconsideration by the Council of its advice and consent to the appointment. This would result in the acts of the officials ousted being put in question, if not made null and void.

The Hon. Dana Malone, a predecessor in this office, on March 6, 1907, rendered an opinion to His Excellency Governor Guild, that the Council, having once given its advice to the Governor in relation to an appointment to or removal from office, and gone upon record, could not initiate of themselves further discussion of the matter.

It follows that in my opinion the answer to your first question must be in the negative.

Your second question asks my opinion as to whether the present Council can hear such evidence as the petitioner, Fred F. Walker, desires to present in relation to a petition filed by him with the Governor and Council on the twenty-sixth day of January, 1915. This petition, a copy of which was submitted to me with your questions, alleges that Mr. Walker's removal was unlawful, and that by reason of his removal being unlawful he desires a hearing upon certain charges contained in a report of the Commission on Economy and Efficiency, in order that, in the event that the present Council finds the charges unfounded, the petitioner may be reinstated. You ask me to answer your question upon the assumption that his removal was lawful.

Assuming that the removal was lawful, the Council, in my opinion, has no jurisdiction of the subject-matter contained in the petition, and any advice given or any action taken by it upon the petition would be without any force or effect whatever.

While it is apparent that if the members of the Council, notwithstanding their want of jurisdiction in the premises,

desire to listen to such evidence as Mr. Walker may wish to present, they may do so, I am of the opinion that they cannot, as the Council, properly hear or consider such evidence, as the matter to which the evidence relates is not one within its province.

In reply to your third question, assuming that the removal of Mr. Walker was lawful, I am of the opinion that as the Governor and Council are without jurisdiction of the subject-matter contained in the petition, the question of a hearing upon the same does not fall within the provisions of Article I. of section III. of chapter II. of the Constitution of Massachusetts.

In reply to your fourth question, the question being asked upon the assumption that the removal of the official was lawful, I am of the opinion that the Council cannot properly hear evidence of the character stated in your question. Manifestly, the only purpose of hearing and considering such evidence, where an official has been legally removed from office, would be to pass upon the wisdom of the judgment of a former Council. The duties and powers of the Council, except such as are created by the General Court, are defined in the Constitution of Massachusetts. I know of no act of the General Court nor provision of the Constitution which warrants such action by the Council.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Constitutional Law — Freedom of Contract — Police Power — Regulation of Sale of Newspapers and Periodicals in Combination.

A proposed act declaring illegal any agreement by news dealers, news agents and publishers which provides for the sale of two or more newspapers or periodicals only in combination with each other, or unless offered separately at the current price, would be unconstitutional if enacted, as denying the equal protection of the law in violation of the Fourteenth Amendment of the Constitution of the United States and as not being a reasonable regulation in the interests of the public health, safety, morals or general welfare under the police power.

MARCH 15, 1915.

Hon. CHANNING H. COX, *Speaker of the House of Representatives.*

SIR: — I have the honor to acknowledge receipt of an order, passed by the House of Representatives on March 3, 1915,

requesting the Attorney-General to inform the House of Representatives whether or not in his opinion the bill printed as House Bill No. 437, which provides for the regulation of the sale of newspapers and periodicals, would be constitutional if enacted.

The main purpose of the bill seems to be declared in sections 2 and 3.[1] These sections are directed solely at news dealers, news agents and publishers of newspapers and periodicals. Section 2 appears to make illegal any agreement by persons engaged in such business which provides for the sale of two or more publications only in combination with each other. Any such agreement, the natural effect of which is to deprive any person within the Commonwealth of the privilege of buying any newspaper or periodical separately and at its current price, comes within the prohibition of the statute. All agreements to sell two publications only at a single price are rendered criminal, even though the price set for the combination is substantially less than the sum of the usual prices of the single publications when sold separately. Thus many agreements between publishers and agents which are for the purpose of establishing so-called club rates, often most advantageous to the public, would seem to be rendered illegal.

Section 3 makes it unlawful for any person to offer for sale any combination of two or more publications at any price however low unless each publication is also offered for sale separately at its current price. Thus dealers in one kind of property are forbidden to sell their wares in combination when dealers in other kinds of property are permitted to sell their goods as they please.

Plainly, these sections, if enacted, would impair the freedom of contract and deny equal protection of our laws to certain of our citizens. Therefore, they come within the limitations of the Fourteenth Amendment of the United States Constitution and the Declaration of Rights of the Constitution of

[1] These sections are as follows: —

SECTION 2. Every newspaper or other periodical publication offered for sale in this commonwealth shall be offered separately at the current price for such publication, and it shall be unlawful for any newsdealer, news agent or publisher of any newspaper or other periodical to enter into any agreement, compact or understanding with any person, firm or corporation in this commonwealth with the intent to deprive any purchaser of the privilege of buying any newspaper or periodical singly and separately at the current price of each publication.

SECTION 3. It shall be unlawful to insert one newspaper within another newspaper or periodical issued from a different office of publication or to offer such combination or publications for sale without affording the purchaser the opportunity to buy either newspaper or publication separately if he so desires at the current price of each publication.

Massachusetts, unless they can be supported as reasonable regulations under the police power. This power is defined by Part II., chapter I., section I., Article IV. of the Constitution of Massachusetts as the power "to make, ordain, and establish, all manner of wholesome and reasonable orders, laws, statutes, and ordinances, directions and instructions, either with penalties or without; so as the same be not repugnant or contrary to this constitution, as they shall judge to be for the good and welfare of this commonwealth, and for the government and ordering thereof, and of the subjects of the same. . . ."

Regulations enacted under this power, particularly those which impose burdens upon a limited class of our citizens, must be reasonably directed toward the preservation of the public health, the public safety, the public morals, and, to a more limited extent, of the public welfare. Under the guise of the police power the General Court cannot impose upon one class of our people special burdens which, when tested by sound reason, can be found to perform no reasonable service in advancing those fundamental public interests.

The publishing and the selling of newspapers and periodicals are not public callings. Persons engaged in those callings have the right to sell or to refuse to sell to whom they will. It is doubtful if the General Court would have any constitutional authority to regulate the prices at which such publications should be sold. They are not necessaries of life, and no person has any inherent right or privilege to buy them at any price singly or in combination. The bill discloses, and I am able to perceive, no reasonable basis for placing persons engaged in this business in a class by themselves, and imposing upon them special burdens not imposed upon persons engaged in the production, distribution and sale of other commodities. This classification seems to me to bear no relation to the public health, safety, morals or the general welfare within the meaning of the police power.

I therefore reply to your order that in my opinion, for the reasons above stated, the bill printed as House 437 would be unconstitutional if enacted.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Co-operative Banks — Loans to Shareholders — Matured Shares.

A co-operative bank is not authorized to execute loans to shareholders on matured shares held in accordance with St. 1912, c. 625, § 17, as amended by St. 1914, c. 643, § 6.

MARCH 19, 1915.

Hon. AUGUSTUS L. THORNDIKE, *Bank Commissioner.*

DEAR SIR: — You have requested my opinion as to whether a co-operative bank is authorized to execute loans on matured shares belonging to a shareholder.

The provisions of law relating to this subject are found in St. 1912, c. 623, § 17, as amended by St. 1914, c. 643, § 6, and §§ 22 and 25, which are as follows: —

SECTION 17. Whenever shares of a given series reach the value of two hundred dollars, either by the payment of dues, the addition of a regular dividend or the addition of interest as hereinafter provided, they shall be deemed matured and all payments of dues thereon shall cease, and the owner of each unpledged share shall be paid out of the funds of the corporation the matured value thereof; or if he shall so elect, and at the option of the directors, there may be entered on his pass book any number of shares that have matured, not exceeding ten, and such shares shall continue as matured shares in said corporation, subject to be withdrawn or retired as provided in sections fourteen and sixteen of this act, but at no time shall more than one half of the funds in the treasury be applicable to payment of shares, either matured or unmatured or both, without the consent of the directors and except as hereafter provided in section eighteen. . . .

. . . . . .

SECTION 22. A borrowing shareholder shall, in addition to dues on shares, pay monthly interest, or interest and premium, on his loan at the determined rate until his shares reach their matured value, or the loan has been repaid; and when said matured value is reached, the shares shall be cancelled, the loan discharged and the balance, if any, due upon the shares, shall be paid to the member.

. . . . . .

SECTION 25. Loans may be made upon unpledged shares to an amount not exceeding ninety-five per cent of their withdrawal value at the time of the loan, and for every such loan a note shall be given, accompanied by a transfer and pledge of the shares borrowed upon.

Co-operative banks are not ordinary institutions for savings, and are not intended to be banks where money may remain on deposit indefinitely, although, under certain conditions,

ten shares are permitted to be continued in the corporation as matured shares.

The purpose of co-operative banks may be said to be to effect the saving of money by a compulsory method as distinguished from the permissive policy maintained by other banks. The only departure from this purpose is the provision in the statute giving the right to hold ten matured shares as above stated.

The statute does not specifically provide for loans on these matured shares, and in my opinion does not authorize such loans by implication.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Boards of Health of Cities and Towns — Power to Regulate Trade — Ice Cream.

Under the provisions of R. L., c. 56, § 70, as amended by St. 1912, c. 448, boards of health of cities and towns may, subject to the approval of the State Department of Health, make and enforce rules and regulations governing the manufacture, the care and the sale of ice cream.

MARCH 22, 1915.

ALLAN J. MCLAUGHLIN, M.D., *Commissioner of Health.*

DEAR SIR: — Your request for an interpretation of chapter 448 of the Acts of 1912, as relating to the authority of local boards of health over the manufacture, sale and care of ice cream, has been given consideration.

The statute referred to is an amendment of section 70 of chapter 56 of the Revised Laws, which chapter relates to the regulation of trade. The original section was not altered, except by adding another paragraph. This statute as amended is as follows: —

Boards of health of cities and towns, by themselves, their officers or agents, may inspect the carcasses of all slaughtered animals and all meat, fish, vegetables, produce, fruit or provisions of any kind found in their cities or towns, and for such purpose may enter any building, enclosure or other place in which such carcasses or articles are stored, kept or exposed for sale. If, on such inspection, it is found that such carcasses or articles are tainted, diseased, corrupted, decayed, unwholesome or, from any cause, unfit for food, the board of health shall seize the same and cause it or them to be destroyed forthwith or disposed of otherwise than for food. All money received by the board

of health for property disposed of as aforesaid shall, after deducting the expenses of said seizure, be paid to the owner of such property. If the board of health seizes or condemns any such carcass or meat for the reason that it is affected with a contagious disease, it shall immediately give notice to the board of cattle commissioners of the name of the owner or person in whose possession it was found, the nature of the disease and the disposition made of said meat or carcass.

Boards of health of cities and towns may make and enforce reasonable rules and regulations, subject to the approval of the state board of health, as to the conditions under which all articles of food may be kept for sale, or exposed for sale, in order to prevent contamination thereof and injury to the public health. Before the board of health of any city or town submits such rules and regulations to the state board of health for approval it shall hold a public hearing thereon, of which notice shall be given by publication for two successive weeks, the first publication to be at least fourteen days prior to the date of the hearing, in a newspaper published in such city or town, or, if none is so published, in a newspaper published in the county in which such city or town is located. Any person affected by such rules and regulations, in the form in which they are presented to the state board of health for approval, may appeal to the said board for a further hearing, and said board shall not grant its approval to rules and regulations concerning which such an appeal has been taken until it has held a public hearing thereon, advertised in the manner specified above in this section with reference to hearings before boards of health in cities and towns.

Naturally the question arises because the first paragraph of the section gives authority to the boards of health to inspect slaughtered animals, meat, fish, vegetables, produce, fruit or "provisions of any kind," while the added paragraph empowers such boards to make and enforce regulations as to the conditions under which all articles of food may be kept for sale. Do the specific articles mentioned in the first paragraph of the section limit the words "all articles of food" in the last paragraph?

It has been held by a former Attorney-General that these words do not include milk, and therefore local boards of health have no authority, under this section, to make regulations dealing with that commodity. Sections 51 to 67, inclusive, of said chapter 56 of the Revised Laws are milk regulations, and the former Attorney-General was of the opinion that these sections dealt with the milk question so effectively that sections 70 to 76, inclusive, do not extend the authority of boards of health to milk, since the word

"milk" was not used in the following sections. This ruling, however, was limited to milk, and very properly so.

Ice cream is not covered by the statute on regulation of trade, unless section 70, as amended, applies to this commodity. Ice cream may be classified under the head of "provisions," and it also comes within the definition of a food. Hence, I am of opinion that local boards of health may make and enforce rules and regulations governing the manufacture, the care and the sale of ice cream, subject to the approval of the State Department of Health.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Statutes — General and Special — Codification — Special Statute not repealed by Codification of General Statutes — Boston Consolidated Gas Company.

St. 1906, c. 422, entitled "An Act to promote the reduction of the price of gas in the city of Boston and its vicinity," generally known as the "sliding scale act," was not repealed or superseded by St. 1914, c. 742, entitled "An Act to consolidate the laws relative to the manufacture, distribution and sale of gas and electricity."

MARCH 23, 1915.

Hon. CHANNING H. COX, *Speaker of the House of Representatives.*

DEAR SIR: — By an order adopted by the House of Representatives on March 10, 1915, my opinion was requested as to whether "chapter 422 of the Acts of the year 1906, entitled 'An Act to promote the reduction of the price of gas in the city of Boston and its vicinity,' and especially section 10 of said chapter, was repealed or superseded by chapter 742 of the Acts of the year 1914, entitled 'An Act to consolidate the laws relative to the manufacture, distribution and sale of gas and electricity.'"

The 1906 act, generally known as the "sliding scale act," provided a method of fixing the price of gas sold by the Boston Consolidated Gas Company, and of the dividends to be paid by that company. The 1914 act is a consolidation and revision of the general laws relative to the manufacture, distribution and sale of gas and electricity. Section 199 thereof repeals by express mention seventy-two acts and sections of acts. It is significant that in this list chapter 422 of the Acts of 1906 is not included.

It has been suggested that section 199 repeals chapter 121 of the Revised Laws "and all acts in amendment thereof," and that section 10 of chapter 422 of the Acts of 1906 is an amendment of that chapter. It may be that in discussing the meaning of the word "amendment," when used in other connections, courts have used at times language which in its broadest sense might include such a case as this.

Bouvier defines "amendment" as an alteration or change of something proposed in a bill or established as law. The Century Dictionary says: —

> The act of freeing from faults; the act of making better, or of changing for the better; correction; improvement; reformation. An alteration of a legislative or deliberative act or in a constitution; a change made in a law either by way of correction or addition.

> The term "amendment" implies such an addition or change within the lines of the original instrument as will effect an improvement or better carry out the purposes for which it was framed. *Livermore* v. *Waite*, 102 Cal. 113.

Section 10 of chapter 422 of the Acts of 1906 hardly comes within such definitions. Furthermore, it has been expressly held that neither extending a general law to a corporation not included within it, nor exempting a particular municipal corporation from the terms of a general law, is an amendment thereof. *Quinlan* v. *H. & T. C. Ry. Co.*, 89 Tex. 356; *Barron* v. *Smith*, 108 Md. 317.

I am of the opinion that section 10 of chapter 422 of the Acts of 1906 was not an amendment of R. L., c. 121, in the sense here intended.

Section 199 also repeals "all other acts and parts of acts inconsistent herewith."

Without the express words an absolutely inconsistent or repugnant provision of earlier laws would be superseded or repealed, although such repeal by implication is not favored by the courts. *Copeland* v. *Springfield*, 166 Mass. at 504. Indeed, it has been said that the insertion of a clause like that quoted above adds nothing to the legal effect consequent upon the passage of the new act. *The Hickory Tree Road*, 43 Pa., 139, 142.

The question here is whether, in view of these principles and the language of the 1914 act, the earlier special law is inconsistent with the later general one, and therefore repealed.

It is to be observed that a special law as to one locality or corporation is not necessarily inconsistent with a different rule applicable to localities or corporations generally. Things are consistent which can stand together harmoniously and are not contradictory. If there had been included in the 1914 act, after the general provisions in sections 43, 162 and 163, other sections such as are found in the 1906 act, it could not well have been said that the consolidated act was inconsistent or self-contradictory.

Cases may be found which hold that the passage of a general law containing such a repeal clause as is here found operates as a repeal of special laws upon the same subject. The cases of *People* v. *Wenzel*, 105 Mich. 70, *O'Malley* v. *County*, 3 Kulp (Pa.), 41, 46, and *Brown* v. *Mullica Township*, 48 N. J. L. 447, are examples of this.

Nevertheless, the general rule is otherwise, and it is well stated in the last-named case, as follows: —

> It has been well settled in this State that a general law on a subject-matter which has been provided for in certain localities by special laws will not, although it contain a general repealer of acts inconsistent with it, annul or alter the special provisions in those localities. But if the general law expressly repeals the special laws, or shows by implication a *manifest intent* to supersede their provisions, the latter must yield.

This intention is to be gathered from the language of the entire act, construed in the light of its history. In construing an act, "the title of the act, the objects to be accomplished, the other provisions found in connection with those under especial consideration, the provisions and arrangement of the statutes which were amended, the mode in which the embarrassing words were introduced, as shown by the journals and records, the history of the times, and especially of prior legislation upon the same general subject, may all be considered." (*Simpson* v. *Story*, 145 Mass. 497, 498.)

Where a general law is passed for the first time there is much more reason for holding that prior special acts are repealed than in a case of codification and revision. In the former case it is far easier to discover a legislative purpose to repeal special provisions, because the Legislature is then for the first time declaring that it is making a law applicable to all, and thus it may more naturally be construed to exclude the idea of special laws continuing. Where, however, a gen-

eral and special law have been in existence, working harmoniously side by side, the re-enactment in codification, of the general law, either in identical terms or with some perfecting amendments, furnishes little, if any, ground for such argument.

At the time of the passage of the 1906 act, and throughout the time of its operation, there were in force and effect general laws covering the same subjects as those portions of the codification which could be argued to be inconsistent with the 1906 act, and for large part in the same language. This is especially true of sections 162 and 163, which are re-enactments of R. L., c. 121, §§ 34 and 35, referred to in section 10 of chapter 422 of the Acts of 1906.

Section 200 of the 1914 act, adopting in general the law as laid down in *Wright* v. *Oakley*, 5 Met. 400, provides: —

> The provisions of this act, so far as they are the same as existing statutes, shall be construed as a continuation thereof and not as new enactments, and a reference in a statute which has not been repealed to provisions of law which have been revised and re-enacted herein, shall be construed as applying to such provisions as so incorporated in this act.

This section makes provision whereby both acts may work in harmony with each other. The enactment of sections 162 and 163 was not in any sense the making of a new law, but merely a continuation of the law from which the 1906 act expressly exempted the Boston Consolidated Gas Company.

The history of the 1914 act is especially enlightening. In 1912, by resolve, chapter 51, the Legislature directed the Board of Gas and Electric Light Commissioners "to revise, consolidate and arrange the *general* laws of the Commonwealth pertaining to the manufacture, transmission, distribution and sale of gas and electricity, and to corporations engaged therein, not including street railway, telephone or telegraph companies, and in connection therewith to consider the expediency of additional legislation affecting the relation of such corporations to the public and to one another, and of extending the provisions of law for supervision and regulation to any or all of them." In 1913 that Board reported, recommending certain extensions and changes of the existing general laws, with a bill codifying those laws and embodying therein the extensions and changes recommended. These recommendations did not mention the extension of the general

laws to the Boston Consolidated Gas Company so far as it was exempted by the 1906 act. The bill contained a repealing section substantially in the same words that now appear. After some consideration and alterations the 1913 Legislature referred this matter to the next General Court.

In 1914, upon motion, it was taken from the files and referred to the committee on public lighting. This committee inserted the word "general" in section 199, so that the repealing clause in question read, "and all other *general* acts and parts of *general* acts." Said clause remained in this form throughout its consideration in the Senate and until referred to the House committee on bills in the third reading, in which committee the word "general" was stricken out, and the committee reported to the House without specific mention of its action in so doing. In view of House Rule 26 it cannot be that the committee intended to make "any change in the sense or legal effect, or any material change in construction" of the act. Neither can it be thought that the committee intended to exceed its powers; and, especially in a bill of the length of this, the members of the Legislature undoubtedly acted in the later stages of the passage of the act on the presumption that the bill was the same in effect as before its reference to the House committee on bills in the third reading.

In these events there is nothing to indicate an intention to repeal this special act, but, on the contrary, the insertion of the word "general" by the committee which considered the bill on its merits, and the presence of that word during the passage of the act up to the time of reference to the House committee on bills in the third reading, shows a clear intention not to do so.

I am of opinion that the legislative purpose was clearly disclosed by the resolve authorizing the codification; that such act directed the Board to deal primarily with general statutes; and that the history of the passage of the codification, taken together with its phraseology, indicates no intention upon the part of the Legislature to repeal the provisions of chapter 422 of the Acts of 1906.

Accordingly, I am of the opinion that chapter 422 of the Acts of the year 1906 was not repealed or superseded by chapter 742 of the Acts of the year 1914.

Yours respectfully,

HENRY C. ATTWILL, *Attorney-General.*

Fire Protection — Storage of Inflammable Fluids — Gasoline in Automobile Tanks — Storage in Bulk.

Neither St. 1911, c. 477, nor any other statutes then in force concerning the storage of inflammable fluids were repealed by St. 1914, c. 795, entitled "An Act to provide for the better prevention of fires throughout the metropolitan district," and, accordingly, gasoline may still be kept in the tanks of automobiles without license or permit in those buildings in which it could be so kept prior to the passage of the last-mentioned statute, but in no others.

Inflammable fluids kept in unopened original receptacles, other than barrels, no one of which contains more than ten gallons, are not kept in bulk within the meaning of St. 1914, c. 795, § 6.

Varnishes and shellacs which are of substantially the same inflammable character as the least inflammable article enumerated in St. 1914, c. 795, § 6, come within the provisions of that section.

MARCH 29, 1915.

JOHN A. O'KEEFE, Esq., *Fire Prevention Commissioner.*

DEAR SIR: — In your letter of the 17th inst. you request my opinion as to whether the provisions of section 6[1] of chapter 795 of the Acts of 1914 permit gasoline to be kept in the tank of an automobile without regulation by the Fire Prevention Commissioner, and if so, do the provisions of said chapter 795 repeal the provisions of chapter 477 of the Acts of 1911; and also my opinion as to whether the phrase "in bulk," in said section 6, includes varnishes, shellacs, etc., in cans, and if it does, is the size of the can a material element. In order properly to determine the questions raised, consideration must be given to the state of the law in relation to explosives and inflammable fluids at the time of the passage of chapter 795 of the Acts of 1914 and the various acts establishing the law.

By chapter 370 of the Acts of 1904 it was provided that no building should thereafter be erected or used for the keeping, storage, manufacture or sale of explosives or inflammable fluids without a license granted by the mayor and aldermen

[1] Reads as follows: —

SECTION 6. No paint, oil, benzine, naphtha, or other inflammable fluid shall be kept stored in bulk or barrel otherwise than in the tank of an automobile or motor boat or stationary engine in total quantity exceeding ten gallons in any part of any building used for habitation, or within fifty feet of any building used for dwelling purposes, unless such paint, oil, or other inflammable fluid is enclosed within a fireproof room or structure, constructed and arranged to the satisfaction of the commissioner, and no paint, oil, benzine, naphtha, or other inflammable fluid, except for domestic purposes shall be kept, used, stored or sold in any part of any building used for habitation, unless a permit therefor has first been obtained from the commissioner under such terms and conditions as he may prescribe.

or selectmen after a public hearing and a permit granted by the fire marshal's department of the District Police. The act provided, however, that any building lawfully used for any of said purposes at the time of its passage could still be continued in such use without a license or permit, but it should be subject to the regulations for protection against fire or explosion of the fire marshal's department.

By chapter 502 of the Acts of 1909 it was provided that any building or other structure once used lawfully for any of said purposes could be continued to be so used from year to year if the owner or occupant thereof should, while such use continued, annually file for registration a certificate reciting such use and occupancy with the city or town clerk of the city or town where such building or other structure was situated, and with the chief of the District Police or the official designated by him to grant permits in such city or town.

By chapter 477 of the Acts of 1911 it was provided that gasoline in an automobile or motor vehicle where more than two such vehicles were kept should be deemed to be a keeping of gasoline in a building under the provisions of chapter 370 of the Acts of 1904, and amendments thereof; provided, however, that it should not apply where not more than two automobiles were kept in a building erected prior to the enactment of said chapter, *i.e.*, May 26, 1911, if such building or any part thereof was not used either for human habitation or for holding gatherings of, or giving entertainments, instruction or employment to, more than twenty persons.

By chapter 223 of the Acts of 1910 provision was made that "the detective and fire inspection department of the district police may by regulation prescribe the amount of explosives, crude petroleum or any of its products, or any other inflammable fluid or compound, that may be kept for private use in a building or other structure without a license, permit or registration."

In substance, therefore, at the time of the passage of chapter 795 of the Acts of 1914 the keeping, storage, manufacture and sale of explosives or inflammable fluids in a building was prohibited unless a license was first granted by the mayor and aldermen or selectmen after a public hearing and a permit was granted by the fire marshal's department of the District Police, except that no permit or license was required for the keeping of explosives or inflammable fluids for private use in a building or other structure where regulations were established by the District Police prescribing the amount

thereof. The exceptions to this general law were the keeping, storage, manufacture and sale of explosives and inflammable fluids in buildings that were lawfully used for such purposes prior to the passage of chapter 370 of the Acts of 1904, which could be continued to be used under the provisions of law, and the keeping of not more than two automobiles in any building erected prior to May 26, 1911. Thus, at the time of the passage of chapter 795 of the Acts of 1914 there were many buildings in the metropolitan district which were being lawfully used for the keeping, storage, manufacture and sale of explosives and inflammable fluids; and, in buildings in which automobiles in excess of two were kept prior to the passage of chapter 370 of the Acts of 1904, more than two automobiles could still be continued to be kept without any license or permit therefor; and in all buildings not used either for human habitation or for holding gatherings of, or giving entertainments, instruction or employment to, more than twenty persons, erected prior to May 26, 1911, not more than two automobiles could be kept, and the gasoline in their tanks did not come within the provisions of the general law.

By the passage of chapter 795 of the Acts of 1914 the Legislature, in my judgment, did not intend to allow the keeping of automobiles with gasoline in their tanks in greater numbers and in buildings other than those in which they could be kept at the time of the passage of the act. To construe the act otherwise would be to interpret an intention of the Legislature to authorize the keeping of gasoline in automobiles under less stringent regulations in the metropolitan district, where the liability of fire and explosion is greater, and more stringent regulations are needed than in other parts of the Commonwealth.

It is my opinion that the Legislature, by the passage of said chapter 795, had no intention to repeal the existing law applicable to the metropolitan district in relation to explosives and inflammable fluids, but intended that said chapter 795 should be in addition to the law already in operation. This view is given additional force by reason of the provisions of section 3 of said chapter 795,— that all existing powers, in whatever officers, councils, bodies, boards or persons, other than the General Court and the judicial courts of the Commonwealth, they may be vested, to license persons or premises, or to grant permits for or to inspect or regulate or restrain the keeping, storage, use, manufacture or sale of explosives

and inflammable fluids, shall be transferred to and vested in the Fire Prevention Commissioner.

I am therefore of opinion that in all buildings or other structures over which the District Police had the power of supervision and regulation prior to the passage of chapter 795 of the Acts of 1914, the Fire Prevention Commissioner has now the same power; and that as to all buildings, including those buildings in which gasoline and explosives could be kept without a permit or license in the metropolitan district before the passage of that act, no paint, oil, benzine, naphtha or other inflammable fluid shall be kept or stored therein in bulk or barrel, otherwise than in the tank of an automobile or motor boat or stationary engine, in total quantity exceeding ten gallons, in any part of such building if used for habitation, nor within fifty feet of any building used for dwelling purposes, unless such paint, oil or other inflammable fluid is enclosed within a fireproof room or structure constructed and arranged to the satisfaction of the commissioner; and that, in any building used for habitation, no paint, oil, benzine, naphtha or other inflammable fluid, except for domestic purposes, shall be used, stored or sold in any part thereof without a permit from the commissioner.

Accordingly, I am of opinion that chapter 477 of the Acts of 1911 was not repealed by the provisions of chapter 795 of the Acts of 1914, and that gasoline may still be kept in the tanks of automobiles, without license or permit, in those buildings in which it could be so kept prior to the passage of said chapter 795, but in no others.

As to an interpretation of the phrase "in bulk," I am of the opinion that where gasoline or other inflammable fluids are kept in unopened original receptacles other than barrels, no one of which contains in excess of ten gallons, the inflammable fluids are not being kept in bulk, within the meaning of the act, and, therefore, that the size of the can or receptacle in which the inflammable fluid is kept is a material element.

As to whether the provisions of section 6 of said chapter 795 include varnishes, shellacs, etc., in my judgment is dependent upon whether they are of substantially the same inflammable character as the least inflammable article enumerated in the section. If they are of such inflammable character they come within the provisions of the act.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Insurance — Fraternal Beneficiary Insurance — Societies limiting Membership to Certain Classes — When subject to Insurance Laws.

A domestic fraternal beneficiary corporation which limits its membership to certain classes of persons, as provided in St. 1911, c. 628, § 12 *b*, and pays a death benefit in excess of $200, does not come within the exemption provided by section 29 *b* of that statute, and must conform to the insurance laws of the Commonwealth.

April 5, 1915.

Hon. Frank H. Hardison, *Insurance Commissioner.*

Dear Sir: — You have requested my opinion as to whether a fraternal beneficiary corporation, referred to in section 29 *a* of chapter 628 of the Acts of 1911, which pays a death benefit of $500, is exempted under the provisions of section 29 *b* of said act from otherwise conforming to the provisions of the insurance statutes.

Section 29 *b*, as amended by section 5 of chapter 617 of the Acts of 1913, is as follows: —

> A domestic fraternal beneficiary society, as defined in section one of this act, whether incorporated or unincorporated, which limits its membership as provided in division *b* of section twelve; or which limits its membership to the members and ex-members of any social organization having a lodge system and secret form of work, or a secret order or fraternity, which order or fraternity operates on the lodge system with a representative form of government and grants insurance benefits as incidental only to the work of the order or fraternity; or a purely charitable association or corporation existing on the twenty-third day of May, nineteen hundred and one, any one of which pays a death or funeral benefit limited to not more than two hundred dollars, disability benefits not exceeding ten dollars per week, or any or all of such benefits, and which is not conducted as a business enterprise or for profit, . . . may transact business in this commonwealth without conforming to the provisions of this act or other acts relating to insurance companies, except division *b* of this section; . . .

You state that the attorney for the company in question argues that inasmuch as the preliminary clauses of section 29 *b* are separated by semicolons, the words "any one of which pays a death or funeral benefit limited to not more than two hundred dollars," etc., merely apply to "a purely charitable association or corporation existing on the twenty-third day of May, nineteen hundred and one." Such a construction would hardly seem reasonable even if chapter 628 of the

Acts of 1911 were the first legislation on this subject, as the words "any one of" would be surplusage if the interpretation contended for were correct, and would furnish a most awkward mode of expression for that thought.

However, the 1911 act is but one of a rather lengthy series of enactments on this subject. The words in question seem first to appear in St. 1899, c. 442, § 17, which is as follows: —

> Any fraternal beneficiary corporation, or any association that limits its membership to a particular order, class or fraternity, or to the employees of towns, cities, the Commonwealth, or the federal government, or of a designated firm, business house or corporation, or any secret fraternity or order, or any existing purely charitable association or corporation, any one of which pays a death or funeral benefit not exceeding two hundred dollars, . . .

Under this clause the contention made is clearly untenable, and the limitation of $200 applies to each of the kinds of association mentioned. This interpretation equally is required by the later enactments. See St. 1901, c. 422, § 17; R. L., c. 119, § 12; St. 1903, c. 332.

Under these circumstances it seems entirely plain that a domestic fraternal beneficiary corporation, which limits its membership as provided in division *b* of section 12 and pays a death benefit in excess of $200, does not come within the exemption provided for by said section 29 *b*.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

State Board of Health — Creation — Effect on Existing Health Regulations.

Rules and regulations established under the authority of R. L., c. 75, § 113, and the penalties for the infringement thereof established by R. L., c. 75, § 122, were not repealed or affected by St. 1914, c. 792, entitled "An Act to create a State Department of Health and to amend the public health laws."

APRIL 5, 1915.

Mr. X. H. GOODNOUGH, *Chief Engineer, State Department of Health.*

DEAR SIR: — You have requested my opinion as to whether chapter 792 of the Acts of 1914 in effect repealed the regulations made under section 113 of chapter 75 of the Revised Laws, or takes away the penalty for infringement of rules and regulations made under said section.

Chapter 792 of the Acts of 1914, entitled "An Act to create a State Department of Health and to amend the public Health laws," in general provides for a State Department of Health which "shall exercise all the powers and perform the duties now conferred and imposed by law upon the state board of health," which latter Board was abolished by this act. Section 2 provides for the appointment of a Commissioner of Health, and "his powers and duties shall be to administer the laws relative to health and sanitation and the regulations of the department; . . ." Section 3 provides for a public health council "to make and promulgate rules and regulations; to take evidence in appeals; to consider plans and appointments required by law; to hold hearings; . . . but it shall have no administrative or executive functions." Sections 4 and 5 provide for divisions of the department and the appointment of directors of divisions and district health officers. The latter "shall have all the powers and perform the duties now provided by law for inspectors of health and further shall, under the direction of the commissioner of health, perform such duties as may be prescribed by, and shall act as the representative of the commissioner of health and under his directors shall secure the enforcement within his district of the public health laws and regulations."

Section 8 repeals sections 1, 2 and 3 of chapter 75 of the Revised Laws "and all other acts and parts of acts inconsistent herewith."

The sections expressly mentioned related solely to the appointment and administration of the State Board of Health.

It will be seen that the new act is in all essential details an administrative provision. There are no sections creating or purporting in terms to change the public health laws, as such. If there had been any intention to enact such a radical provision as the abolition of all regulations previously made by the State Board of Health, there is every reason to suppose explicit language to that effect would be found.

There is nothing in chapter 792 of the Acts of 1914 inconsistent with allowing valid rules and regulations previously made by the State Board of Health to continue in effect, and the express provision for enforcement by the new officers of the public health laws and regulations indicates an intention that they shall continue.

I am of the opinion that rules and regulations established under the authority of section 113 of chapter 75 of the Re-

vised Laws are not affected by St. 1914, c. 792, nor is the penalty for infringement of such rules and regulations established by R. L., c. 75, § 122, affected thereby.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Fire Prevention — Storage of Petroleum in Building or Other Structure — Requirement of License.

R. L., c. 102, § 113, permitting the storage of crude petroleum or any of its products in certain buildings without the requirement of a license, was repealed by St. 1904, c. 370.

APRIL 8, 1915.

JOHN A. O'KEEFE, Esq., *Fire Prevention Commissioner.*

DEAR SIR: — You have requested information relative to section 113 of chapter 102 of the Revised Laws, and whether the same has been repealed by subsequent enactments.

Said section 113 provides that "crude petroleum or any of its products may be stored . . . in detached and properly ventilated buildings," under certain restrictions, and no provision was made for licensing said structures. St. 1904, c. 370, § 3, apparently repeals said section 113, as it provides that no building shall be erected or used in any city or town for the keeping, storage, etc., of inflammable fluids unless the mayor and aldermen or selectmen have granted a license therefor after a public hearing. St. 1904, c. 370, § 3, was amended by chapter 502 of the Acts of 1908 by the addition of the words "or other structure," so as to read as follows: "No building or other structure shall be used in any city or town," etc.

It is to be noted that by the provisions of section 5 of chapter 370 of the Acts of 1904 so much of chapter 102 of the Revised Laws as was inconsistent with said chapter 370 was repealed.

Accordingly, I am of the opinion that section 113 of chapter 102 of the Revised Laws was repealed by the provisions of chapter 370 of the Acts of 1904 and acts in amendment thereof and in addition thereto.

Yours very truly,

HENRY C. ATTWILL, *Attorney-General.*

Registered Osteopath — Death Certificate.

An osteopath registered under St. 1909, c. 526, may not legally furnish the death certificate required to be furnished by physicians under R. L., c. 29, §§ 10 and 12.

April 8, 1915.

Dr. Walter P. Bowers, *Secretary, Board of Registration in Medicine.*

Dear Sir: — You have requested my opinion as to whether an osteopath registered under St. 1909, c. 526, may legally furnish the death certificate required of physicians under R. L., c. 29, §§ 10 and 12.

R. L., c. 29, § 12, provides: —

Every undertaker or other person who has charge of a funeral shall forthwith obtain the *physician's* certificate required by section ten.

Section 10 (as amended by St. 1910, c. 322, § 2) provides: —

A physician shall forthwith, after the death of a person whom he has attended during his last illness, at the request of an undertaker or other authorized person or of any member of the family of the deceased, furnish for registration a standard certificate of death, stating to the best of his knowledge and belief the name of the deceased, his supposed age, the disease of which he died, defined as provided in section one of this chapter, where contracted, the duration of his last illness, when last seen alive by the physician, and the date of his death. . . .

R. L., c. 78, § 38, provides that no burial of a human body, or removal of the same, shall take place without a permit from the proper authorities; and for the issuance of a certificate by certain officials in a case of a death where there was no attending physician.

St. 1909, c. 526, permits of registration of osteopaths. Section 5 speaks of "the registration and practice of osteopathic physicians;" but it is expressly provided by section 3 that persons registered under that act shall not be permitted "to hold themselves out, by virtue of such registration, as and for other than osteopaths."

I am aware that it has been held that an osteopath is a physician, as the words are used and defined in certain statutes (*Bandel* v. *Department of Health of City of New York*, 127 App. Div. 382; 193 N. Y. 133), while, under different stat-

utes, the opposite result has been reached (*Nelson* v. *State Board of Health,* 108 Ky. 769).

Our statutes have long used the word "physician," and for many years a physician, in order lawfully to practice, must have been duly registered. R. L., c. 76, § 3, provides that after examination, if found qualified, an applicant "shall be registered as a qualified physician."

In view of the express provision of section 3 of St. 1909, c. 526, that an osteopath shall not hold himself out, by virtue of his registration, as and for other than an osteopath, it would seem that he is prohibited from attempting or purporting to act as a physician in giving the death certificates required by law.

I am of the opinion that a registered osteopath cannot legally sign such a death certificate.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Constitutional Law — Boston Elevated Railway Company — Locations and Right to maintain Elevated Structure — Revocation — Regulation of Use of Highway.

A proposed act requiring the Boston Elevated Railway Company to "remove and forever discontinue the use of that part of its elevated structure which extends from the junction of Washington and Castle streets to the entrance of the old Tremont street subway in the city of Boston" at its own expense would be unconstitutional, if enacted.

St. 1894, c. 548, incorporating the Boston Elevated Railway Company and authorizing it to construct and operate lines of elevated railway upon certain specific locations, and particularly section 19 thereof, providing that "the locations of or right to maintain any elevated lines or structures of the Boston Elevated Railway Company shall not be subject to revocation except" as prescribed in P. S., c. 112, §§ 7 and 8, constitutes a contract between that company and the Commonwealth that, at least for a period of twenty-five years, these locations and the right to maintain elevated lines and structures thereon shall not be revoked.

So much of such proposed act as applies to the structure located across the right of way of the Boston & Albany Railroad and the New York, New Haven & Hartford Railroad Company would, if enacted, be unconstitutional as taking property without compensation.

The requirement of the proposed act, that the Boston Elevated Railway Company shall remove the entire structure described therein at its own expense and without compensation, is not a reasonable police regulation in the interest of the public health, safety or morals.

It is within the power of the General Court to determine that the Boston Elevated Railway Company has discontinued the use of that portion of the structure described in the proposed act which is within the limits of public ways; that it unreasonably interferes with the use of these ways by the public; and by proper legislation to require that company to remove it at its own expense and without compensation.

APRIL 27, 1915.

Hon. CALVIN COOLIDGE, *President of the Senate.*

DEAR SIR: — I have the honor to acknowledge receipt of a copy of the following order passed by the honorable Senate on April 16: —

Ordered, That the Attorney-General be required to furnish to the Senate his opinion upon the following important question of law: —

Is it within the constitutional power of the General Court to require the Boston Elevated Railway Company to remove, at its own expense, and without compensation, and forever to discontinue a part of the elevated structure owned by it in the city of Boston, located in part upon a public highway, in part upon the right of way of a railroad corporation, and in part upon private land owned by said Boston Elevated Railway Company, which structure is not now used by said company and which, in the opinion of the General Court, is detrimental to the public welfare?

This question is asked in reference to a bill pending in the General Court, being "An Act relative to the removal of certain elevated railway structures in the city of Boston," printed as House Document No. 1271, a copy of which is forwarded herewith for the information of the Attorney-General, and the Senate desires an opinion upon the constitutionality of said bill.

The bill referred to in this order is as follows: —

SECTION 1. The Boston Elevated Railway Company shall, in or within one year after the passage of this act, remove and forever discontinue the use of that part of its elevated structure which extends from the junction of Washington and Castle streets to the entrance of the old Tremont street subway in the city of Boston.

SECTION 2. Said structure being now obsolete, detrimental to the public welfare and a menace to public health, the expense in connection with its removal shall be borne by said company.

The Boston Elevated Railway Company was incorporated and authorized to construct and operate lines of elevated railway upon certain specific locations by chapter 548 of the Acts of 1894. Section 8 of that statute provided in part as follows: —

The location, construction, maintenance or operation of said lines of railway in any public or private way shall be deemed an additional servitude and entitle lessees, mortgagees and other parties having an estate in such way or in premises which abut thereon, and who are damaged by reason of the location, construction, maintenance and operation of said lines of railway, to recover reasonable compensation in the manner herein provided. . . .

Before any work of construction had been begun under this statute it was amended by chapter 500 of the Acts of 1897. By section 3 of the last-mentioned statute certain additional locations were granted to the company, including, in the paragraph marked Fourth, the location involved in the bill submitted to me. Section 7 provides for the payment of damages sustained by any railroad by reason of the construction and operation of the elevated railway across the location or tracks of a railroad corporation.

Section 10 authorizes the corporation to establish a fare not to exceed 5 cents for a single continuous passage, and provides that this sum shall not be reduced by the Legislature during the period of twenty-five years from and after the passage of the act. It further provides that during said period of twenty-five years no taxes or excises shall be imposed upon the corporation not imposed upon street railways in general, and then provides that "as compensation for the privileges herein granted, and for the use and occupation of the public streets, squares and places, by the lines of elevated and surface railroad owned, leased and operated by it," the corporation shall pay a special franchise tax of a fixed percentage of its gross earnings.

Section 19 is as follows: —

The locations of or right to maintain any elevated lines or structures of the Boston Elevated Railway Company shall not be subject to revocation except in the manner and on the terms prescribed in sections seven and eight of chapter one hundred and twelve of the Public Statutes: *provided, however*, that any location upon which said corporation has not constructed its railroad within ten years from the passage of this act shall be subject to revocation by the legislature; but no location upon which said corporation has begun the construction of its railroad within said period shall be subject to revocation if the same be completed within three years thereafter.

The sections of the Public Statutes referred to in the section just quoted merely reserved to the Commonwealth the

right to acquire by purchase or to take by eminent domain all the franchises and property of any railroad corporation. They have no application to any question presented by the order.

Section 21 of the Acts of 1897 provides, in part, as follows: —

> . . . the provisions of chapter one hundred and thirteen of the Public Statutes or other general laws relating to the alteration or revocation of the locations of street railway companies, shall not be deemed applicable to the locations or routes for elevated railroads granted to said corporation. . . .

The elevated structure described in the bill before me was erected and operated under these statutes. I am informed that various parties having estates in Castle Street and other public highways in which this structure is located, or in premises abutting thereon, have been paid compensation by the Boston Elevated Railway Company for damages suffered by reason of the location, construction, maintenance and operation of this line of railway in those streets, and that the Boston & Albany Railroad and the New York, New Haven & Hartford Railroad Company have been paid compensation for all damages suffered by them by reason of the construction and operation of the elevated railway across their locations and tracks.

By chapter 534 of the Acts of 1902 the Legislature authorized the construction of the Washington Street tunnel and its lease to the Boston Elevated Railway Company for the period of twenty-five years. By section 11 that company was authorized to connect this tunnel with its elevated structure and granted a location from the southerly end of the tunnel to its existing structure at the corner of Washington and Castle streets. Section 12 provided, in part, as follows: —

> . . . The company, upon removal of its elevated trains from the existing subway, may discontinue the use of its elevated structures and locations connecting its elevated road therewith, and may sell any lands or other property acquired for the purposes of such connection. . . .

The existing subway referred to is the Tremont Street subway.

As recited in the order, the elevated structure referred to in the bill is located in part on public highways, in part across

the right of way of certain railroad corporations, and in part upon private land of the Boston Elevated Railway Company. Thus the rights of the company vary somewhat with these different locations.

It is well settled in this Commonwealth that locations in public highways granted to ordinary street railways are licenses only; that they are revocable at any time without the payment of compensation therefor. It is also clear that such locations do not impose additional servitudes upon highways, and that persons owning estates in a highway or in premises abutting thereon are not entitled to compensation by reason of such locations.

The statutes under consideration, however, expressly declared that the location, construction, maintenance and operation of the lines of the Boston Elevated Railway Company shall be deemed as imposing an additional servitude upon the highways in which they are situated. Accordingly, the company has been required to compensate all persons whose property abuts upon such highways. It follows that the company has thus acquired as against these abutters perpetual easements in the adjoining highway to maintain and operate its elevated structures. Whether, in the absence of other provisions, it would have also obtained a similar right against the public need not now be determined. There is a strong probability that in such a case the locations of this company in public highways, like those of ordinary street railways, would be held to be mere licenses revocable at the pleasure of the Legislature.

In view of the large expense involved in the erection of an elevated structure, this matter appears to have been given special consideration by the Legislature in framing chapter 500 of the Acts of 1897. Section 10, after declaring that for a period of twenty-five years the Legislature should not reduce fares upon the lines of the company below 5 cents, or impose special taxes upon it not imposed upon other street railways, provided for the annual payment by it to the Commonwealth, for a period of twenty-five years, of a special franchise tax in addition to the tax imposed upon street railways in general. It is expressly declared that this special tax is to be paid "as compensation for the privileges herein granted, and for the use and occupation of the public streets, squares and places, by the lines of elevated and surface railroad owned, leased and operated by it." This tax is to be distributed among the

different cities and towns where the company is operating upon a mileage basis. Then follows the provision of section 19, that the locations of the company and its right to maintain its elevated structure "shall not be subject to revocation" except under the general right of the Commonwealth to purchase or to take by right of eminent domain. Only locations not built upon within ten years are excepted from this enactment. Subsequently, in section 21, it is enacted that the general laws concerning revocation of street railway locations shall not apply to this company.

In my opinion these provisions were intended to and did in fact create a contract between the Commonwealth and the Boston Elevated Railway Company. By accepting the provisions of this statute and acting thereon the company contracted to pay, for a period of twenty-five years, a special franchise tax in addition to the burdens imposed upon other railways occupying public highways, and this payment was expressly declared to be compensation "for the use and occupation of the public streets, squares and places." The Commonwealth, on its part, expressly obligated itself to exempt the company from the general laws relating to the alteration and revocation of locations of street railways, and formally covenanted that "the locations of or right to maintain any elevated lines or structures of the Boston Elevated Railway Company shall not be subject to revocation." The only right expressly reserved by the Commonwealth was its right under the general railroad laws then in force to purchase or to take by eminent domain for fair compensation all the franchises and property of any railroad. I am confirmed in my conclusion that these provisions gave rise to a contract by an opinion rendered by my predecessor, Hon. Dana Malone, on Dec. 6, 1909, and printed as a part of House Document No. 2116 for the year 1914. Other aspects of section 10, already referred to, have several times been held to constitute a contract between this company and the Commonwealth by former Attorneys-General. II. Op. Atty.-Gen. 261; II. Op. Atty.-Gen. 426; III. Op. Atty.-Gen. 400.

Whether this contract of the Commonwealth not to revoke these locations and rights is to be regarded as limited to a period of twenty-five years from June 10, 1897, the date of the approval of the act of 1897, need not now be considered. At least for that period of time the Commonwealth has made a binding contract not to revoke the locations of the Boston

Elevated Railway Company or its right to maintain any elevated lines or structures authorized by that act.

The erection of the elevated structure across the locations of the Boston & Albany Railroad Company and the New York, New Haven & Hartford Railroad Company, under the authority of the act of 1897, and the payment to them of compensation as required by section 7 for the right to maintain and operate it, in my opinion created in the Boston Elevated Railway Company an easement, or a right in the nature of an easement, in the property of the railroads. This right is property of the Boston Elevated Railway Company, and it cannot be deprived of that property by the Commonwealth without compensation. In my opinion the proposed bill, if enacted, would be unconstitutional upon this ground, so far as it applies to the structure of the company located across the rights of way of these two railroads.

So far as the Boston Elevated Railway Company is maintaining any part of this structure on its own private land, it stands in the same position as any other landowner. It may use its own property and erect such structures thereon as it pleases, free from any interference by the Commonwealth except under the police power for the preservation of the public health, safety or morals.

There remains the question applicable to all portions of the structure described in the bill, whether, notwithstanding the foregoing considerations, the General Court may order it removed without compensation under the police power. Under that power the Legislature may impose any reasonable restraint upon the use of property for the purpose of protecting the public health, safety or morals. The Legislature cannot contract away its right to exercise this power, and in my opinion it has not attempted to do so in this instance. Under the guise of exercising the police power it cannot disregard its contract nor recall its grant of a right to maintain elevated structures on these authorized locations. Yet it is within its power, notwithstanding its contract with this company, to enact such laws with reference to any part of the elevated structure of this corporation, particularly those portions of it located in public highways, as shall be reasonably adapted to the preservation of the public health and safety, and as shall insure the maintenance and operation of this railway system without risk of injury to the public. Such legislation is in no proper sense a revocation of the location.

This bill, however, does not purport to be in the interest of the public safety. Apparently the structure is declared by the bill to be obsolete only in the sense that it is no longer used. There is no suggestion that it is dangerous or out of repair, and I do not understand that any such suggestion can be fairly made. The general statement that it is detrimental to the public welfare is too vague and indefinite a recital to warrant the taking of the property of this corporation without compensation. If the police power can ever be exercised solely in the interest of the public welfare it must be in some restricted meaning of that term closely related to the public health, safety or morals. Property cannot be taken without compensation merely in the interest of the artistic or æsthetic sense of the community. See *Commonwealth* v. *Boston Advertising Co.*, 188 Mass. 348.

The bill also recites that this structure is a menace to the public health. It must be assumed that this statement is made in good faith, yet to sustain the bill as an exercise of the police power on this ground it must appear to be reasonably directed toward that end. In the first instance the General Court is to be the judge of what is reasonable, but its action is reviewable by the courts, and if they determine that there can be no reasonable relation between a given enactment and the protection of the public health, they will not sustain the law. I am unable to perceive how the mere maintenance of that portion of the structure in question which is not located in public highways can be a menace to the public health. The fact that this structure is not now in use appears to render its maintenance upon private land, if anything, less dangerous to the public health rather than more so. So far as it is so located it is largely at or below the level of the ground, and thus there is provided in a tenement-house district an open space which might otherwise be covered by buildings. I am unable to perceive any real connection between the preservation of the public health and the requirement that the Boston Elevated Railway Company remove this entire structure.

For the foregoing reasons it is my duty to advise the Senate that the bill printed as House Document No. 1271, if enacted, would be unconstitutional.

The question addressed to me by the order of the honorable Senate appears to be broader in its scope than the proposed bill. Accordingly, I deem it my duty in answering the in-

quiry to make some further suggestions as to the power of the General Court to deal with a portion of the elevated structure of the Boston Elevated Railway Company described in the order.

Public highways are created and maintained for public purposes. Ordinarily it is not within the power of the Legislature, so long as they are maintained as highways, to devote them to private uses which interfere with the rights of the public. Thus, the justification for the grant to a railway corporation of locations in public highways, whether revocable or irrevocable, is that these locations are to be used in the public interest. The locations granted to the Boston Elevated Railway Company in public highways, and the right to maintain elevated structures therein, were granted to it solely on the ground that it is a public service corporation, and that it was to use those locations and rights primarily in the public interest as an instrumentality of the public service. These grants were, therefore, charged with a trust. The locations and the right to maintain and operate structures thereon were subject to an implied limitation that they were to be used in the public service. The contract not to revoke them was subject to an implied condition or agreement that the company should continue to use them solely for the purposes for which they were granted.

Furthermore, as I have already suggested, the Boston Elevated Railway Company holds its locations and the rights granted to it by its contract with the Commonwealth subject to the exercise of the police power. In my opinion no Legislature, under the guise of entering into a contract, can tie the hands of its successors so as to prevent the exercise of this power to its fullest extent.

I am informed that the Washington Street tunnel was opened in November, 1908, and that since that time, or for nearly six and one-half years, the elevated structure referred to in the order has not been used by this company. It no longer has any physical connection with the Tremont Street subway, and since the widening of Pleasant Street it would be necessary to excavate a tunnel under that street in order again to connect this structure with the Tremont Street subway. I am informed that no plan is now under consideration or in contemplation which involves again using the Tremont Street subway for elevated trains, or the use of any part of the elevated structure in question as a part of any scheme

of rapid transit. So far as I am informed, no definite future use of this structure has ever been suggested. Though it has been unused for nearly six and one-half years, so far as I am informed the Boston Elevated Railway Company has made no suggestion to the General Court or to the Boston Transit Commission involving its use at any time in the future as a part of its elevated railway system. Apparently no practical use of this unused structure can be made without the grant of further locations by the General Court to be used in connection with it.

Under these circumstances, and in view of the nature of the rights of this company in public highways, I am of opinion that it is within the constitutional power of the General Court, upon consideration of such facts as I have suggested, and any other facts bearing upon the matter that may be brought to its attention, to conclude that the Boston Elevated Railway Company has discontinued or abandoned the use of that portion of its structure under consideration which is within the limits of public ways; that this structure is and can be of no further public usefulness; that it unreasonably interferes with enjoyment and use of the public ways by the public to the detriment of the public health and safety; and by appropriate legislation to require that company, at its own expense and without compensation, to remove such structure. Such an enactment would, in my opinion, be a valid regulation of the use of these public highways in the interest of the public health and the public safety under the police power.

Yours very truly,

HENRY C. ATTWILL, *Attorney-General.*

Constitutional Law — Religious Belief of Public School Teachers — Bill Forbidding Inquiry by School Officials.

A provision of a proposed act making it "unlawful for any public school committee or superintendent or supervisor of public schools to require or solicit from an applicant for a position in the public schools any information as to the religious belief or practices of the applicant" is not unconstitutional as inconsistent with Article II. of the Declaration of Rights, declaring "it is the right as well as the duty of all men in society, publicly, and at stated seasons, to worship the SUPREME BEING the great Creator and Preserver of the universe," as that declaration is merely a precept for the guidance of the people and their legislators in the performance of their public duties, and not a limitation on the power of the General Court.

A provision of a proposed act making it "unlawful for any public school committee or superintendent or supervisor of public schools . . . to furnish any information as to the religious belief or practice of any applicant for a position in any public school" would be unconstitutional if enacted, as it covers statements made outside of official duties, and thus denies to the officers referred to the equal protection of the laws.

If from this proposed act the words "or to furnish any information as to the religious belief or practice of any applicant for a position in any public school" be struck out, and the words "and no appointment to such position shall be affected by political or religious opinions or affiliations" inserted, as thus amended it is not beyond the constitutional power of the General Court.

MAY 3, 1915.

Hon. CHANNING H. COX, *Speaker of the House of Representatives.*

DEAR SIR: — I have the honor to acknowledge the receipt of an order from the House of Representatives dated April 27, 1915, in the following form: —

Ordered, That the Attorney-General be requested to inform the House of Representatives whether, in his opinion, House Document No. 1962, now pending, being a bill relative to applicants for positions in the public schools, would be constitutional if amended, in section 1, by striking out, in lines 5, 6 and 7, the words "or to furnish any information as to the religious belief or practice of any applicant for a position in any public school," and inserting in place thereof the words "and no appointment to such a position shall be affected by political or religious opinions or affiliations."

Ordered, That a copy of House No. 1962, together with a copy of the amendment, be transmitted to the Attorney-General for his information.

Section 1 of the proposed bill, unamended, is as follows: —

It shall be unlawful for any public school committee or superintendent or supervisor of public schools to require or solicit from an applicant for a position in the public schools any information as to the religious belief or practice of the applicant, or to furnish any information as to the religious belief or practice of any applicant for a position in any public school.

On April 12, at the request of J. Weston Allen, Esq., chairman of the committee on bills in the third reading of the House, I addressed to him a communication concerning House Bill No. 1962, a copy of which communication is as follows: —

I have your letter of April 1 requesting me to inform your committee if in my opinion House Bill No. 1962, relative to applicants for positions in public schools, would be constitutional if enacted into law.

When this bill in its original form was considered by me at the request of your committee, it contained a provision making it applicable to any person, firm or corporation conducting a teacher's agency. That provision, in my opinion, rendered the bill unconstitutional, and I so informed your committee. I then had no occasion to consider any other phase of the bill.

Article II. of the Declaration of Rights of the Constitution of the Commonwealth declares —

> It is the right as well as the duty of all men in society, publicly, and at stated seasons, to worship the SUPREME BEING, the great Creator and Preserver of the universe. And no subject shall be hurt, molested, or restrained, in his person, liberty, or estate, for worshipping GOD in the manner and season most agreeable to the dictates of his own conscience; or for his religious profession of sentiments; provided he doth not disturb the public peace, or obstruct others in their religious worship.

When religious tests as qualification for office were removed from our Constitution at an early date (see Amendments, Article VII., adopted April 9, 1821), this declaration was left unmodified. It has long been a guiding principle in our school laws. R. L., c. 42, provides: —

> SECTION 18. The president, professors and tutors of the university at Cambridge and of the several colleges, all preceptors and teachers of academies and all other instructors of youth shall exert their best endeavors to impress on the minds of children and youth committed to their care and instruction the principles of piety and justice and a sacred regard for truth, love of their country, humanity and universal benevolence, sobriety, industry and frugality, chastity, moderation and temperance, and those other virtues which are the ornament of human society and the basis upon which a republican constitution is founded; and they shall endeavor to lead their pupils, as their ages and capacities will admit, into a clear understanding of the tendency of the above-mentioned virtues to preserve and perfect a republican constitution and secure the blessings of liberty as well as to promote their future happiness, and also to point out to them the evil tendency of the opposite vices.
>
> SECTION 19. A portion of the Bible shall be read daily in the public schools, without written note or oral comment; but a pupil whose parent or guardian informs the teacher in writing that he has conscientious scruples against it, shall not be required to read from any particular version, or to take any personal part in the reading. The school committee shall not purchase or use school books in the public schools calculated to favor the tenets of any particular religious sect.

The bill before me, if enacted into law, would make it a criminal act for the officials in charge of our public schools to seek from any applicant for a position as teacher any information whatever as to his religious belief or practice. It would thus be a misdemeanor for any such official to inquire of an applicant whether he believes in or worships the SUPREME BEING, or to ask him whether or not he is an atheist. Undoubtedly the Legislature has ample power to prevent and to punish discrimination in any form against any person on account of the manner of his worship or the form of his religious professions. It is con-

ceded that many restraints may be imposed upon public officers in the performance of their public duties which may not be imposed upon citizens in general. Yet it is suggested that the positive declaration of the first sentence of Article II. of the Bill of Rights, that it is a duty of all men to worship the SUPREME BEING, cannot be disregarded. It is, therefore, urged that the General Court has no power to deny to school authorities the right to inquire from applicants for positions as teachers in public schools whether or not they perform the fundamental religious duty thus recognized and emphasized by the Declaration of Rights.

The question as to what effect is to be given to this clause of the Constitution and to other similar provisions (see Part I., Article XVIII.; Amendments, Article XI.) is by no means free from doubt. The judges of the Supreme Judicial Court have recently declared —

> The Constitution of the Commonwealth in several clauses inculcates the practice of religion and urges the public worship of God, as essential means for the perpetuation of republican institutions. *Opinion of the Justices*, 214 Mass. 599, 601.

It may be argued with considerable force that it is beyond the power of the General Court to enact laws which are at variance with the principles declared by the Constitution to lie at the foundation of our institutions. On the other hand, however, it can be argued with equal force that such declarations as that under consideration were intended not as limitations on the power of the Legislature, but rather as precepts set before our people and their legislators as guides in the performance of their public duties; that these precepts are directory and not mandatory, and that thus the General Court is the sole judge as to how far it may properly enact legislation not in conformity with them. On the whole, in view of the fact that there are no express words of prohibition upon the power of the Legislature in this regard, I am inclined to this latter view. It follows, in my opinion, that the only express limitation upon legislative power is that contained in Article II. of the Declaration of Rights, forbidding discrimination on the ground of religious beliefs or practices. I do not feel warranted in advising you that the bill in question, if deemed expedient, would be nullified by this clause of the Constitution.

Another feature of the bill must be considered. If enacted it would make it a misdemeanor, punishable by fine, for the school officers mentioned "to furnish any information as to the religious belief or practice of any applicant for a position in any public school." This clause seems to be broad enough to include any statement, made in ordinary private conversation, of any fact, whether learned officially or otherwise, connected with the religious belief or practice of any such applicant, however harmless or innocent such statement might be or whatever might be the purpose of making it. This seems to me to be something quite different from prescribing the manner in which

these public officers shall perform their public duties. In my opinion this provision, if enacted, would deny to these officers the equal protection of our laws within the meaning of the Fourteenth Amendment of the Constitution of the United States. For this reason House Bill No. 1962 would, in my opinion, be unconstitutional if enacted into law.

The proposed amendment set forth in the order removes from the bill the clause which, in my opinion, would render it unconstitutional if enacted without amendment. The provision substituted by the proposed amendment does not appear to me to be subject to criticism upon constitutional grounds.

I fully stated my views as to the constitutionality of the remaining provisions of the bill in the opinion which I have quoted. Those views I still retain. Article II. of the Declaration of Rights has firmly established in our fundamental law the principle that no discrimination based upon religious beliefs or practices shall be permitted. The proposed bill, if amended as suggested in the order, affirms that principle and extends its application to persons having no religious beliefs. For the reasons stated in the opinion rendered by me to the committee on bills in the third reading the enactment of such a bill, if deemed expedient, is not, in my opinion, beyond the constitutional power of the General Court.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Constitutional Law — Regulation of Motor Vehicles — Classification — Requirement of a Bond.

A proposed act requiring every person, firm or corporation engaging in the business of carrying or transporting passengers for hire in any motor vehicle to obtain a license from municipal authorities, and to give a bond conditioned to pay any judgment obtained against the licensee for injury to person or property by reason of acts of the licensee in the conduct of such business, and then exempting from the provisions of such act persons operating motor taxicabs, motor vehicles rented by the day or hour and also any person, firm or corporation engaged principally in the hotel business who operate motor vehicles to transport guests to and from railroad stations, would be unconstitutional if enacted.

MAY 4, 1915.

Hon. CHANNING H. COX, *Speaker of the House of Representatives.*

DEAR SIR: — The House of Representatives has requested my opinion as to whether "the provisions of House Bill No.

2042,[1] now pending, relative to the use of certain motor vehicles for the transportation of passengers, are constitutional and legal, having special reference to the provision in the first section requiring the furnishing of a bond as a condition of receiving a license to operate certain motor vehicles, and also having special reference to the provisions in the fourth section which discriminate for the purposes of the bill between different classes of motor vehicles, or between motor vehicles used for different purposes, and between different classes of common carriers of passengers."

The provisions of the act requiring the licensing of motor vehicles used for the transportation of passengers for hire would seem to be well within the police power. Laws requiring licenses before engaging in certain businesses especially affecting public interests are so numerous that discussion of this point appears unnecessary. The fact that motor vehicles and the operators thereof are already under the necessity of obtaining licenses does not prevent the Legislature from requiring other and special licenses for their use in such a public business as transporting passengers for hire. *Commonwealth* v. *McGann*, 213 Mass. 215.

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[1] The important sections of the proposed act are as follows: —

SECTION 1. Every person, firm or corporation engaging in the business of carrying or transporting passengers for hire in any motor vehicle, as defined in chapter five hundred and thirty-four of the acts of the year nineteen hundred and nine, shall, before engaging in such business, make application to the board of aldermen in a city, or, in cities having no board of aldermen, to such city authority as may exercise the functions of such board, and to the selectmen in a town, and in the city of Boston to the board of street commissioners, for a permit to conduct such business. No permit for the conduct of such business shall be issued until the applicant has filed with the clerk of the city or town where it is proposed to engage in such business, or, if the business is to be conducted in more than one city or town, then with the clerk of one of such cities or towns, a bond running to the commonwealth of Massachusetts, in such penal sum, not less than two thousand dollars for each motor vehicle operated as said aldermen or corresponding board of selectmen shall require, with such surety company, licensed to do business in this commonwealth, or with such other sureties as said aldermen or corresponding board of selectmen may approve, conditioned to pay any judgment obtained against the principal named in said bond for any injury to person or property by reason of any careless, negligent or unlawful act on the part of the principal named in said bond, his agents or employees, or the driver of such motor vehicle, in the conduct of said business or in the operation of such vehicle: *provided, however*, that nothing herein contained shall deprive the defendants in any such action of the right, given by chapter five hundred and fifty-three of the acts of the year nineteen hundred and fourteen, to set up and prove the affirmative defense of contributory negligence on the part of the person injured or killed.

. . . . . .

SECTION 4. This act shall take effect on the first day of July next, but shall not apply to owners or drivers of motor taxicabs, so called, or to motor vehicles rented by the day or hour, with or without a driver, to an individual or party of individuals for a special occasion, or to motor vehicles performing a service similar to that formerly performed by horse-drawn public cabs and hackney coaches, nor to any person, firm or corporation engaged principally in the hotel business, who operates motor vehicles to transfer guests to and from the railroad station."

The requirement that a bond shall be filed as a condition precedent to the issuance of a license is also a common requirement, the constitutionality of which would hardly now be questioned. Similar provisions will be found on the statute books already as to liquor dealers (R. L., c. 100, § 42), money lenders (R. L., c. 102, § 59), ferrymen (R. L., c. 55, § 1), pawnbrokers (R. L., c. 102, § 40), private detectives (R. L., c. 108, § 36) and auctioneers (R. L., c. 64, § 30).

The mere fact that the provisions of the act apply to common carriers of passengers by motor vehicles and not to common carriers operating by other means, in my judgment, does not render the provisions of section 1 of the act unconstitutional.

The question then remains as to whether any of the exceptions contained in section 4 of the proposed act are such as to render it, as a whole, unconstitutional as class legislation, or, in other words, as denying to all persons the equal protection of the laws.

Even before the adoption of the Fourteenth Amendment it was a settled principle of constitutional law that statutes in regard to the transaction of business must operate equally upon all citizens who desire to engage in the business, and that there shall be no arbitrary discrimination between different classes of citizens. *Commonwealth* v. *Hana*, 195 Mass. 262, 266.

The basis upon which classification is admissible is well stated by Harlan, J., in *Connolly* v. *Union Sewer Pipe Co.*, 184 U. S. 540, 560: —

The difficulty is not met by saying that, generally speaking, the State when enacting laws may, in its discretion, make a classification of persons, firms, corporations and associations, in order to subserve public objects. For this court has held that classification "must always rest upon some difference which bears a reasonable and just relation to the act in respect to which the classification is proposed, and can never be made arbitrarily and without any such basis. . . . But arbitrary selection can never be justified by calling it classification. The equal protection demanded by the Fourteenth Amendment forbids this. . . . No duty rests more imperatively upon the courts than the enforcement of those constitutional provisions intended to secure that equality of rights which is the foundation of free government. . . . It is apparent that the mere fact of classification is not sufficient to relieve a statute from the reach of the equality clause of the Fourteenth Amendment, and that in all cases it must appear not

only that a classification has been made, but also that it is one based upon some reasonable ground, — some difference which bears a just and proper relation to the attempted classification, — and is not a mere arbitrary selection."

While the class which is to be regulated may properly be defined by describing a larger group and then excepting therefrom certain distinct classes, provided there is a reasonable ground for the exceptions, the fact that ready language has not suggested itself for defining such class by itself in such a way as to make exception unnecessary naturally raises a doubt as to whether in reality a reasonable distinction exists. In other words, if a reasonable ground for creation of a class exists, it seems to follow that that class could be clearly and directly described, without the indirect definition of the class by means of exceptions.

As stated in the language quoted above, the distinction must be with reference to the purposes of the act. The requirement in House Bill No. 2042, of filing a bond, has for its object the assurance of financial ability to respond in damages for injuries for which the owner is liable, and a distinction, to be valid, must have some relation to the danger or risk. So far as the act exempts persons, firms or corporations "engaged principally in the hotel business, who operate motor vehicles to transfer guests to and from the railroad station," there is, in my opinion, no reasonable ground of distinction.

The act would penalize a hotel keeper who operated such a vehicle to and from a steamboat wharf or other place, while exempting a person in exactly the same situation who operated one to and from a railroad station. Furthermore, it is difficult to see how the operation of such a motor vehicle between a hotel and a railroad station would be any less dangerous to the public or to the passengers if operated by or under the direction of a person engaged principally in the hotel business than the same vehicle operated in the same manner by a person whose principal business was that of banking or anything else, but who also was engaged in the conduct of a hotel.

It is true that some courts, in their desire to uphold the constitutionality of acts of Legislatures, have gone to extraordinary lengths, and have found distinctions justifying classifications which are not apparent to the average citizen, but I cannot believe that in Massachusetts the Supreme Judicial

Court will ever go to such lengths as to uphold a classification such as this.

In my opinion the provision of the Constitution, that no State shall "deny to any person the equal protection of the laws," is one the firm adherence to which is most necessary to the foundations and preservation of a republican form of government; and no discrimination should be supported between different citizens unless in fact a substantial ground therefor can be stated without resort to fanciful arguments or attenuated distinctions.

Undoubtedly, the Legislature may draw lines which relate to the liability of accident. If the classification proposed were along the line of the number of passengers carried, the size or power of the vehicle, the rate of speed at which it may be operated or the skill of the person operating it, the nature of the district through which it operates, the control of the operator by the passenger, or related to common carriers of passengers by motor vehicles, of whom the degree of care required could be said to be greater than of others, the distinction could well be supported. But, in my opinion, unless some reason along lines similar to those suggested exists, an exception from such a class as is defined in section 1 of this act is not warranted.

Accordingly, I am of the opinion that the provisions of House Bill No. 2042, if enacted into law, would be unconstitutional.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Fire Prevention — Storage of Inflammable Fluids — Structures.

A can is not a structure within the meaning of St. 1904, c. 370, § 3, as amended by St. 1913, c. 452, providing that "no building or other structure shall be used in any city or town" for the storage of inflammable fluids without a license.

MAY 6, 1915.

Mr. JOHN A. O'KEEFE, *Fire Prevention Commissioner.*

DEAR SIR: — "Is a can a structure under the provisions of St. 1904, c. 370, § 3, as amended by St. 1913, c. 452?" Such is the question submitted by you for my opinion.

The law referred to, briefly stated, is, "No building or other structure shall be used in any city or town for the keeping, storage, etc., of any articles named in section two (including gasoline), unless" a license is granted, etc.

A "structure" is defined to be "a building of any kind, but chiefly a building of some size and magnificence; an edifice." . . . While the word "structure" may cover a great variety of form and construction, yet, when used in connection with the words "house" and "building," it is evidently intended to simply describe a variety of building. *Conley* v. *Lackawanna Iron & Steel Co.*, 88 N. Y. Supp. 125.

The above definition seems to be the construction adopted in most jurisdictions. While it is not necessary to go to that length in the determination of this question, it is my opinion that a can is not a structure within the meaning of the act.

Very truly yours,
HENRY C. ATTWILL, *Attorney-General.*

Firemen's Relief Fund — Personal Injuries — Effect of Exposure in Course of Duty.

A fireman disabled by congestion of the kidneys, which is caused by exposure to cold and stormy weather encountered in the performance of his duties at a fire, is entitled to the benefits of R. L., c. 32, § 73, providing that the firemen's relief fund "shall be used for the relief of firemen . . . who may be injured in the performance of their duty at a fire or in going to or returning from the same."

MAY 6, 1915.

Board of Commissioners of the Firemen's Relief Fund, Taunton, Mass.

GENTLEMEN: — I am requested to review an opinion given by a former Attorney-General in answer to the following inquiry presented by your board: —

Is a fireman entitled to a benefit under chapter 32, sections 71–77, who can reasonably prove that he was in practically perfect health up to the time of responding at about midnight to a third or fourth alarm fire, the night in question being very cold and sleety, and it being the kind of a fire that entailed much standing around and but little work, and under these conditions the kidneys became congested, with the result that the man was laid up for several months, and may not ever become quite well again. Is this fireman eligible to benefits under the chapter and specifications above mentioned?

The law which applies to such cases is R. L., c. 32, § 73, as amended by St. 1903, c. 253, § 1, which is as follows: —

SECTION 73. Such fund shall be used for the relief of firemen, whether members of said association or not, who may be injured in

the performance of their duty at a fire or in going to or returning from the same, and for the relief of the widows and children of firemen killed in the performance of such duty, in the manner and to the amount determined by a board of five persons, of whom three, not members of said association, shall be appointed by the governor in July of the year nineteen hundred and three, to serve, one for three years, one for two years, etc.

The opinion referred to was to the effect that the firemen's relief fund should be used only in cases of injuries received by some form of external violence, and the above inquiry was answered in the negative. Since this opinion was rendered similar questions have arisen under the workmen's compensation act, and the construction of that act by various tribunals and courts would seem to have a strong bearing on the question presented by your board. The similarity in the wording of the law governing the distribution of the fund in your hands and the compensation act above referred to will be seen at a glance.

Section 1 of Part II. of the workmen's compensation act reads, in part, as follows: —

> If an employee . . . receives a personal injury arising out of and in the course of his employment, he shall be paid compensation by the association as hereinafter provided. . . .

The Industrial Accident Board has defined "personal injury," as used in the workmen's compensation act, to be "any injury or damage or harm or disease which arises out of and in the course of the employment which causes incapacity for work and takes from the employee his ability to earn wages."

Among the many cases arising under the act referred to, which have been decided in favor of the employee, are the following: *Stone* v. *Travelers Insurance Co.*, where an employee got his feet wet in a leaky boat which was furnished by his employer, and pneumonia developed as an after-effect of the injury; *Milliken* v. *Travelers Insurance Co.*, where an employee contracted pneumonia following cold and exposure.

The Supreme Court of this Commonwealth, in the case of *Brightman* v. *Ætna Insurance Co.*, 220 Mass. 17, upheld a decree in favor of the widow of an employee who died of heart disease which was accelerated by the excitement attending the sinking

of a vessel on which said employee was cook, and from which he made his escape and died soon after reaching the shore.

In none of these cases, it will be observed, was there "external violence" in the ordinary use of the term, and yet in each instance it was held that there had been personal injury. In view of these cases, and similar cases in other jurisdictions, nearly all of them having been decided since your inquiry was first raised, I am of the opinion that if the injury to which your communication refers was in fact really caused by exposure while the fireman was actually in the performance of his duties he is etnitled to the benefits of the act.

I feel, therefore, obliged to modify the ruling previously made by this department, and inform you that in my opinion the funds of your association may properly be devoted to the relief of firemen who may be injured in the performance of their duties at a fire or in going to or returning from the same, whether the injuries are caused by "external violence," from smoke or fire inhaled, from exposure, or from any disease directly resulting from the performance of their duties.

In your letter of April 28 you also ask whether firemen injured in fire service who are receiving benefits from the workmen's compensation act have a right to receive a benefit under R. L., c. 32, §§ 71–77. I am of the opinion that the question should be answered in the negative. St. 1913, c. 807, § 5, in my judgment, clearly prohibits any such payment.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Intoxicating Liquors — Transportation into No-license Municipalities — Time for granting Permits.

St. 1906, c. 421, § 2, as amended by St. 1911, c. 423, does not limit to the month of April the time in which municipal authorities may grant permits for the transportation of intoxicating liquors into no-license cities and towns, and they have the power in their discretion to grant such permits throughout the year.

MAY 11, 1915.

Hon. WILLIAM J. CORCORAN, *District Attorney for the Northern District, Cambridge, Mass.*

DEAR SIR: — I beg to acknowledge the receipt of your letter of the 6th inst. in which you request my interpretation of the meaning of the provisions of chapter 423 of the Acts of

1911. You ask me to inform you "whether or not the mayor and board of aldermen may grant permits referred to by the law in any other month except the month of April referred to in the statute."

The provisions of chapter 423 of the Acts of 1911 amend section 2 of chapter 421 of the Acts of 1906, so as to read as follows: —

The mayor and aldermen in cities and the selectmen in towns in which said licenses of the first five classes are not granted shall annually in the month of April, grant and issue one or more permits under the provisions of this act, to become effective on the first day of May following, and to be granted only to a person, firm or corporation regularly and lawfully conducting a general express business and to no other person, firm or corporation, and every such permit shall specify the residence by street and number (if any) of the holder, and shall be subject to all laws now or hereafter in force relative to the transportation of such liquors.

Section 1 of said chapter 421 is as follows: —

No person or corporation, except a railroad or street railway corporation, shall, for hire or reward, transport spirituous or intoxicating liquors into or in a city or town in which licenses of the first five classes for the sale of intoxicating liquors are not granted, without first being granted a permit so to do as hereinafter provided.

Prior to the passage of this statute there were no restrictions placed upon the transportation of intoxicating liquors into no-license communities other than those imposed by sections 48 to 51 of chapter 100 of the Revised Laws.

The provisions of chapter 421 were enacted for the purpose of regulating the transportation for hire or reward of intoxicating liquors into no-license communities, and to require a permit by the mayor and aldermen or the selectmen to the person so transporting. The act imposes a limitation upon the right of citizens to engage in a business which they formerly could lawfully engage in, and therefore the limitations contained therein should be construed with strictness. The provisions of section 2 were enacted for the purpose of insuring to the inhabitants of the no-license community that there should be at least one person or corporation authorized under the act to transport such liquors into the no-license community. *Rea* v. *Aldermen of Everett*, 217 Mass. 427.

After the passage of chapter 421 of the Acts of 1906 there were many boards of mayor and aldermen and boards of selectmen which took the attitude that the word "shall," in section 2 of said chapter 421, should be read as "may," and therefore it was discretionary with them whether to grant one or more permits, and also that as section 2 did not provide the time when the permit should be granted, it was discretionary with them as to the time the permit should be granted, even if the provisions of said section 2 required them to grant at least one such permit. The provisions of chapter 423 of the Acts of 1911 were passed, in my opinion, to give further force and effect to section 2 of chapter 421 of the Acts of 1906, so as to require the mayor and aldermen of a city and the selectmen of a town to grant at least one permit during the month of April.

I am of the opinion that outside of the mandatory provision in section 2, which directs the mayor and aldermen in cities and the selectmen in towns to grant and issue at least one permit in the month of April, and the provision therein that the permits shall be granted only to a person, firm or corporation regularly and lawfully conducting a general express business, the provisions of the act in no way limit or control the discretionary powers vested in the mayor and aldermen or the selectmen, and that they therefore have the power at any time during the year to grant additional permits to those granted during the month of April.

It is to be noted that a construction that the mayor and aldermen in cities and selectmen in towns were limited to granting permits in the month of April only might lead, in view of the decision in *Rea* v. *Aldermen of Everett*, to absurd results, as the mayor and aldermen or selectmen could not be compelled to grant a permit until the expiration of the month of April, and after its expiration they would have no authority to grant such permit.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Registered Physicians — Application of Statute Requirement to State Institutions — Assistants to Superintendents.

Assistants to superintendents in State institutions, if practicing or attempting to practice medicine in any of its branches, must be duly registered in accordance with the requirements of R. L., c. 76, §§ 1–9.

MAY 13, 1915.

Board of Registration in Medicine, 1 Beacon Street, Boston, Mass.

GENTLEMEN: — You have requested my opinion as to whether physicians practicing medicine in State institutions, as assistants to the superintendents thereof, are required to be registered under the Massachusetts laws; or, in other words, whether an unregistered person so practicing is acting contrary to the statutes.

R. L., c. 76, §§ 8 and 9, provide: —

SECTION 8. Whoever, not being lawfully authorized to practice medicine within this commonwealth and registered as aforesaid, holds himself out as a practitioner of medicine, or practices or attempts to practice medicine in any of its branches, . . . shall, for each offence, be punished by a fine of not less than one hundred nor more than five hundred dollars or by imprisonment for three months, or by both such fine and imprisonment. In a case in which a provision of this or the preceding section has been violated, the person who committed the violation shall not recover compensation for services rendered.

SECTION 9. The provisions of the eight preceding sections shall not be held to discriminate against any particular school or system of medicine, to prohibit medical or surgical service in a case of emergency, or to prohibit the domestic administration of family remedies. They shall not apply to a commissioned medical officer of the United States army, navy or marine hospital service in the performance of his official duty; to a physician or surgeon from another state who is a legal practitioner in the state in which he resides, when in actual consultation with a legal practitioner of this commonwealth; to a physician or surgeon residing in another state and legally qualified to practice therein, whose general practice extends into the border towns of this commonwealth, if such physician does not open an office or designate a place in such towns where he may meet patients or receive calls; to a physician authorized to practice medicine in another state, when he is called as the family physician to attend a person temporarily abiding in this commonwealth; nor to registered pharmacists in prescribing gratuitously, osteopathists, pharmacists, clairvoyants, or persons practicing hypnotism, magnetic healing, mind cure, massage, Christian science or cosmopathic method of healing, if they do not violate any of the provisions of section eight.

Section 8 imposes a penalty upon any person who practices or attempts to practice medicine without being registered. It is frequently stated as a maxim of the law that statutes do not apply to the State or sovereign unless it is expressly mentioned. There are, however, many exceptions to this rule, and these exceptions have often been grouped under a general statement such as appears in Bacon's Abridgment (title "Prerogative," 3–5), where it is said: —

> The general rule is, that where an act of parliament is made for the public good, the advancement of religion and justice, and to prevent injury and wrong, the king shall be bound by such act, though not particularly named therein. But where a statute is general, and thereby any prerogative, right, title, or interest is devested, or taken from the king, in such case he shall not be bound; unless the statute is made by express words to extend to him. Quoted in *United States* v. *Knight*, 14 Pet. 315.

In Endlich on Interpretation of Statutes (§ 167) it is said: —

> The test, therefore, in every case in which the question whether or not the government is included in the language of a statute has to be met and determined, cannot be a mere general rule, either one way or another, arbitrarily applied, but must be the object of the enactment, the purposes it is to serve, the mischiefs it is to remedy, and the consequences that are to follow, — starting with the fair and natural presumption that, primarily, the Legislature intended to legislate upon the rights and affairs of individuals only. This is the only proper extent and application of the rule against inclusion of government.

The statute as to registration of physicians does not in terms impose any penalty or obligation upon the employer, but applies rather to the person who attempts to practice medicine. Any effect upon the State by its general enforcement in all cases, including employees in public institutions, would be merely an indirect result of such enforcement.

The object of these statutes is, of course, the promotion of the public good and the protection of the citizens against the evils naturally resulting from the attempts of unskilled persons to practice medicine. No good reason suggests itself why the protection thus afforded should be less to those citizens who are cared for in State institutions than to those who are not.

I am of the opinion that R. L., c. 76, § 8, is general in its application, and applies to all persons without regard to whether they are employed in State institutions or elsewhere.

The question, of course, will arise in each particular case as to whether the individual in question is or is not holding himself out as a practitioner of medicine or practicing or attempting to practice medicine in any of its branches. Many doubtful cases may occur, and no hard and fast rule for their decision can be laid down. The mere question of whether or not the person prescribes drugs does not furnish a conclusive test, as one may practice medicine without so doing. *Commonwealth* v. *Jewelle*, 199 Mass. 558. The diagnosis or attempt at diagnosis and decision that no drugs are necessary may be as dangerous to the patient as an unwise prescription.

As was said by the Supreme Court in *Commonwealth* v. *Porn*, 195 Mass. 443, 446, where a midwife was charged with violating this statute, it would "ordinarily be a question of fact" whether the ministrations are those "of a physician or whether of an attendant nurse and helper."

Doubtless many assistants are assigned and perform duties which do not require or cause them to practice medicine, while others may be found who are so practicing. The decision as to each case must be arrived at with a knowledge of all the facts and a wise judgment as to whether a person is practicing or attempting to practice medicine.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Civil Service — Grade of Stenographers and Clerks — Promotions — Increase of Salaries.

Under St. 1914, c. 605, entitled "An Act to establish grades for the salaries of clerks and stenographers employed in the departments of the Commonwealth," a head of a department may promote a clerk or a stenographer for positive merit from a lower grade to a higher grade without limitation.

When a clerk or a stenographer is assigned to a grade by promotion or original appointment, by section 3 of this statute he or she may be put, by the head of the department, in exceptional cases, at the second or third years of the grade; but within the grades established by this statute the salary of a clerk or a stenographer cannot be increased by more than an annual increment of $50 without the approval of the Governor and Council, as provided in section 5.

MAY 14, 1915.

Hon. ALONZO B. COOK, *Auditor of the Commonwealth.*

DEAR SIR: — I beg to acknowledge your letter of May 13, requesting my opinion in regard to certain questions which

have arisen as to when and by what processes heads of departments may in special cases increase the salaries of clerks and stenographers by larger yearly increments than $50.

Chapter 605 of the Acts of 1914 established grades for salaries of clerks and stenographers employed in the departments of the Commonwealth, and provided that thereafter appointments and increases in salary should be made only in accordance with the provisions of that act. Section 9 provided that heads of departments should, before Dec. 1, 1914, grade stenographers and clerks in their employ in accordance with the provisions of that act.

In my opinion this last-mentioned section contemplated that before the date mentioned all clerks and stenographers should be placed by heads of departments in one of the three grades established by the act, and with such position within the grade as he might determine. If no such grades were expressly established, in my opinion these employees at that date automatically went into the grades which the salaries then being paid to them indicated. At that time the status of the clerks and stenographers then in the employ of the departments was definitely settled. Thereafter they are to be treated as if they had worked their way to those positions under the act, and their salaries are not to be increased within the grade except as provided in sections 1, 2 and 5 of chapter 605.

Section 6 by plain implication authorizes promotions from a lower grade to a higher one for positive merit and upon the filing of a certificate of the nature described in the section. There is no limitation upon this right of promotion from one grade to another, and I therefore see no reason why a head of a department may not make such a promotion from any step in the lower grade to the higher grade. When such a promotion has been made section 3 then, in my opinion, becomes effective, and the stenographer or clerk, on being assigned to the higher grade to which he or she is promoted, may be "put," as a matter of course, at the first step in the grade, or, in exceptional cases, at the second or third steps.

In my opinion section 3, since Dec. 1, 1914, applies only to new appointments and to promotions from one grade to a higher one. It authorizes a head of a department, when a clerk or stenographer is first assigned either by appointment or promotion to a particular grade, to place him or her, in special cases, at the second or third step within the grade

instead of at the first step. It does not, in my opinion, authorize increases of salaries within the grade in a manner not provided in section 5.

It follows from the foregoing conclusions that except by a promotion to a higher grade the salary of a clerk or stenographer cannot be increased by more than an annual increment of $50 without the approval of the Governor and Council as provided in section 5.

Yours very truly,

HENRY C. ATTWILL, *Attorney-General.*

Savings Banks — Form of Deposits — Accounts Payable only to Persons Other than Depositor.

A savings bank is not authorized to receive deposits subject to the control and withdrawal only of a person other than the depositor.

JUNE 11, 1915.

Hon. AUGUSTUS L. THORNDIKE, *Bank Commissioner.*

DEAR SIR: — The question raised by your letter of April 27, relative to deposits in savings banks, concisely stated is this: "Is it permissible for A, B, C and D to make deposits in a savings bank subject to the control and withdrawal only by E, if the aggregate deposits exceed $2,000?"

The statute provides for deposits in savings banks by individuals, by persons jointly, and by administrators, executors and trustees. In case of the death of the trustee the trust fund may be paid over to the person for whom the deposit was made, and such payment relieves the bank from liability, even though as between the parties the trustee is the true owner. The statute makes no provision for the deposit of funds in the name of A with the right of withdrawal by B. Even though the result might be the same if a depositor assigns his deposit to another, this fact does not enlarge the statutory authority.

The legislature has seen fit to place a limit on deposits in savings banks. One of the purposes of such a limitation is obviously for the protection of institutions designed to be for the use and benefit of depositors of comparatively small amounts. The law has made it difficult if not impossible for any person to have the right of withdrawal of large sums of money, which in times of stress might cripple or impair a bank. Even though a person may make deposits as admin-

istrator, executor and trustee in any number of cases, and thus withdraw such deposits on a given date, and even though this might perhaps be accomplished by a deposit by X in the names of a number of other persons, such persons immediately thereafter assigning their deposits to X, the risk involved by the owner of such deposits has evidently been considered such a restraining influence as to make further legislation unnecessary. The method suggested in your letter, however, would remove even the element of risk, and would result in making the law of limitation of deposits of no practical effect.

I am therefore obliged to advise you that such deposits are not authorized or contemplated by the statute.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Extradition — Governor — Power to revoke Executive Warrant.

It is within the power of Governor to revoke an executive warrant issued in the matter of interstate rendition at any time before fugitive has actually been removed from the limits of the Commonwealth.

JUNE 16, 1915.

His Excellency DAVID I. WALSH, *Governor of the Commonwealth.*

SIR: — Answering your request of June 1, 1915, requesting that I advise you "what the power of the executive might be regarding the recall of an executive warrant on which a fugitive from justice has been arrested," I have the honor to advise you as follows: —

In my opinion you have the right to revoke an executive warrant issued in a matter of interstate rendition at any time before the actual removal of the fugitive from the limits of the Commonwealth, and this is true even after the surrender of the fugitive to the agent of the demanding State. *Work* v. *Corrington*, 34 Ohio State, 64.

The power of revocation, however, so far as the question of legal or moral duty is concerned, is commensurate with the power to issue the warrant, and its exercise should be determined upon the same considerations as would justify the exercise or the refusal to exercise the power to issue. Ordinarily a court which has the power to issue process inherently possesses the power to quash or revoke such process.

While the statutes of the United States are mandatory in

form in requiring the executive authority of the asylum State to deliver the fugitive to the agent of the demanding State, upon the presentation of papers properly certified as authentic, and in other respects complying with the conditions prescribed by Congress, there is no power in any Federal court which can compel the issuance of such a warrant, and, from the same reasoning, no power exists to restrain the executive authority from revoking a warrant once issued.

United States Compiled Statutes, 1913, § 10126, formerly Rev. Sts., § 5278, which provides for the enforcement of Article IV., section II. of the Constitution of the United States, creating the right of interstate rendition, is as follows: —

> Whenever the executive authority of any State or territory demands any person as a fugitive from justice, of the executive authority of any State or territory to which such person has fled, and produces a copy of an indictment found or an affidavit made before a magistrate of any State or territory, charging the person demanded with having committed treason, felony or other crime, certified as authentic by the Governor or Chief Magistrate of the State or territory from which the person so charged has fled, it shall be the duty of the executive authority of the State or territory to which such person has fled to cause him to be arrested and secured, and to cause notice of the arrest to be given to the executive authority making such demand, or to the agent of such authority appointed to receive the fugitive, and to cause the fugitive to be delivered to such agent when he shall appear. If no such agent appears within six months of the time of the arrest, the prisoner may be discharged. All costs or expenses incurred in the apprehending, securing and transmitting such fugitive to the State or territory making such demand, shall be paid by such State or territory.

It has been established by numerous judicial decisions, and the executive authority of this Commonwealth has at different times been advised by the Attorney-General, that when a case is presented which is clearly one contemplated by the Federal Constitution the Governor has no discretion, but it is his imperative duty to issue the warrant. II. Op. Atty.-Gen., 368; III. Op. Atty.-Gen., 432; *Kentucky* v. *Dennison*, 24 Howard, 66.

But to adopt the language of the court in *Nisbett* v. *Toole*, 69 Minn., 104, "that duty, however, is one of imperfect obligation, for if a Governor refuses to perform it we know of no power, State or Federal, to compel him to do so."

In discussing this act in *Kentucky* v. *Dennison, supra,* the court says: —

The words "it shall be the duty," in ordinary legislation, imply the assertion of the power to command and to coerce obedience. But, looking to the subject-matter of this law and the relations which the United States and the several States bear to each other, the court is of the opinion the words "it shall be the duty" were not used as mandatory and compulsory, but as declaratory of the moral duty which this compact (the Constitution) created when Congress had provided the mode of carrying it into execution. The act does not provide any methods to compel the execution of this duty nor inflict any punishment for neglect or refusal on the part of the Executive of the State; nor is there any clause or provision in the Constitution which arms the government of the United States with such power.

The first and only judicial consideration in this Commonwealth of the power of the Executive to revoke his warrant is in the case of *Wyeth* v. *Richardson,* 10 Gray, 240, decided in 1837. In this case the petitioner was arrested under a warrant issued against him by the Governor of Massachusetts on the requisition of the Governor of Iowa. After the issuing of the writ of habeas corpus the Governor revoked his warrant and the prisoner demanded his discharge. The respondent contended the Governor had no power to revoke such a warrant once issued, but Bigelow, J., ruled otherwise, and discharged the prisoner. On exceptions to the Supreme Judicial Court the question of the power to revoke an executive warrant was not considered, the case being decided upon the ground that exceptions do not lie in habeas corpus proceedings. Judge Bigelow's action, however, in this case has been cited as authority for the existence of the power of revocation. *Nisbett* v. *Toole,* 69 Minn. 104.

In further discussing this power in the case last cited the court goes on to say: —

We are not prepared to assent to the proposition that in determining whether a case contemplated by the Constitution is presented, the Governor on whom the demand is made is vested with no discretion, even where the papers upon their face are sufficient and in due form. We all know, as a matter of fact, that governors do exercise a discretion in such cases, and if they are satisfied that the demand is made for some ulterior and improper purpose, as, for example, the collection of a private debt, they refuse to issue a warrant. If a Governor may exercise such a discretion in regard to issuing such a warrant, we do

not see why he may not exercise the same discretion in regard to revoking it, and if he does revoke it his reasons for so doing can no more be inquired into than his reasons for refusing to issue it in the first instance. The existence of the power to revoke would seem necessary in order to prevent great abuses and wrongs. A warrant is, of necessity, almost always issued *ex parte*, and the Governor is liable to be imposed upon by those demanding it, or, for some other cause, to issue it improvidently. It would seem that in such cases the same officer who had the power to issue the warrant should have the power to remedy the wrong by revoking it.

Within a very few days the Acting Governor of New Jersey has refused the application of the Acting Governor of this Commonwealth for one Merrill, for reasons, it is true, which this department cannot acknowledge to be sound; but, nevertheless, in the assumption of a discretion, with the exercise of which no power in this Commonwealth can interfere.

In the case of *In re* James Carroll, 11 Chic. Leg. News, 14, arising out of a revocation by the Governor of Illinois of his executive warrant, in discussing the contention that the action of the Governor in issuing such warrant was merely ministerial, and the warrant once issued cannot be recalled, the court says: —

> In one sense it is ministerial, — the issuing of a warrant under the express requirements of a statute of the United States and of a State; yet that warrant can only be issued, as we have seen, upon the examination of papers required to be submitted to him, and upon the exercise of his judgment as to its sufficiency and legality. He must determine the facts and he must exercise discretion and judgment. If he errs, and, after issuing the warrant finds it out, then it would seem to be consonant with right and justice that he retrace his steps by recalling it. A case might arise in which a Governor might be grossly imposed upon, as by the presentation of forged documents or requisitions in due legal form; or might have been presented in bad faith, with no object or intention of having a man tried upon the charge contained in an indictment or warrant, but with an ulterior design, under the form of extradition papers against a man innocent of the specific charges, but wanted for other purposes. In such cases the Governor would not be obliged to issue his warrant, and would be justified in refusing, or if he had issued it, to annul and revoke it.
>
> The warrant is a process ministerial and quasi judicial, and I see no reason why the Executive who issues it may not in his discretion and the exercise of a sound judgment, on a review of the facts, annul and revoke it if done in time to be effectual.

The only case which has come to my attention in which the power to revoke such a warrant has been denied is *Hosmer* v. *Lovelan*, 19 Barbour (N. Y.), 111. This case was an action for libel founded upon an allegation that an affidavit presented to the Governor of New York, on an application for the revocation of an executive warrant in extradition process, contained libelous matter. The defendant contended the matter was privileged, but the court held otherwise, on the ground that in order to be privileged the tribunal to which the affidavit was presented must have been vested with authority to render judgment in the proceeding, whereas in the case at bar "the Governor had no power whatever to entertain an application to recall, revoke or modify the warrant which he had issued for the apprehension of True."

While papers for interstate rendition uniformly contain representations to the effect that "the demand for the fugitive is made in good faith, with the sole intent to prosecute and punish him for said crime and not to secure his return . . . to afford opportunity to serve him with civil process, nor for the purpose of collecting a debt, nor for any private purpose whatsoever; and that if the requisition applied for be granted, a criminal proceeding shall not be used for any of said objects," etc., these assertions have the force of *prima facie* evidence only. These matters and others affecting the good faith of the prosecution are properly open to review by the Governor of the asylum State in determining whether or not he will honor the demand.

So far, therefore, as the legal right of revocation exists, the weight of authority appears to be in favor of the right to revoke upon a consideration of the same matters which would justify a refusal to issue the warrant in the first instance.

From an examination of the authorities it appears that the power not only to exercise a discretion in the issuance of such process in the first instance, but to revoke the warrants once issued, has not infrequently been exercised.

Very respectfully,

HENRY C. ATTWILL, *Attorney-General.*

Hours of Labor — Employees for or upon Public Works — Definition.

St. 1911, c. 494, § 1, establishing eight hours as a day's work for "all laborers, workmen and mechanics now or hereafter employed . . . by any contractor or subcontractor for or upon any public works" applies to all laborers, workmen and mechanics employed by any person contracting, directly or by subcontract, for the performance of any portion of a public work, whether the work is performed upon the public works or at any other place within the Commonwealth, but it does not apply to employees of persons merely selling materials and supplies to such contractors.

JUNE 21, 1915.

To the State Board of Labor and Industries, 1 Beacon Street, Boston, Mass.

GENTLEMEN: — I beg leave to acknowledge the receipt of a letter addressed to me by Edward F. Wallace, counsel for your Board, requesting my opinion on the interpretation of chapter 494 of the Acts of 1911, as "to what class of employees do the words 'for or upon any public works' apply."

Section 1 of said chapter 494 appears to apply not only to laborers, workmen and mechanics employed by the Commonwealth, but also to laborers, workmen and mechanics employed by contractors or subcontractors for or upon public works. In my opinion a contractor or subcontractor for public works is distinguished from a contractor or subcontractor upon public works in that a contractor or subcontractor for public works is one who is performing some portion of the work required by the contract for such public works where such portion of the work is not performed upon the public works themselves or the premises upon which the public works are being constructed, while a contractor or subcontractor upon public works is one who is performing his portion of the contract upon the public works themselves or on the premises or so near thereto that in contemplation of law the work can be said to be performed upon the public works.

The result is that one who takes a contract for the performance of a portion of the work required in the construction of public works is bound by the provisions of the act, whether the work performed by him under the contract is upon the public works themselves or at any other place within the Commonwealth.

In my opinion the test will always be whether the defendant is in fact a subcontractor of a portion of the contract,

agreeing with the contractor to perform a certain specified part of the contract, or is merely a seller of materials and supplies to the contractor. If he is in fact such a subcontractor, then he comes within the provisions of the act. If a mere seller of materials and supplies, then the provisions of the act do not apply.

In my judgment the act applies only to such laborers, workmen and mechanics as are employed for or upon public works, so that to constitute a violation of the act it must appear that the laborer, workman or mechanic has in fact worked more than eight hours a day for his employer upon work done in the performance of the contract.

I have given careful consideration to the views expressed in briefs filed with me by counsel for Coleman Brothers, who, I understand, are particularly interested in the construction of this statute, and by counsel for the Massachusetts State Branch of the American Federation of Labor, and for the General Contractors' Association. It is contended by all of the counsel that the proper construction of the provisions of the act limits their application to laborers, workmen and mechanics who are employed upon the public works themselves, or at least at the site of the public works. I am unable to agree with this construction. Counsel base their contention upon the following decisions in the State of New York with relation to the construction of a similar statute in New York. *Downey* v. *Bender*, 57 App. Div. (N. Y.) 310, *Bohnen* v. *Metz*, 126 App. Div. (N. Y.) 807, affirmed 193 N. Y. 676; *Ewen* v. *Thompson Starrett Co.*, 208 N. Y. 245.

The phraseology of that part of the New York statute which relates to the hours of labor that laborers, workmen and mechanics may be employed is somewhat different from the phraseology of the Massachusetts statute relating to such hours of labor, and that part of the New York statute must be read in connection with other provisions of the act, particularly those contained in the same section. In the interpretation of the intention of the New York Legislature the courts of New York have given consideration to the provisions of the entire act, and in this consideration have come to the conclusion that it was the intention of the Legislature of New York to restrict the application of the statute to laborers, workmen and mechanics employed "on, about or upon public work."

Furthermore, it is to be noted that in a dissenting opinion

in *Ewen* v. *Thompson-Starrett Co.* two of the justices of the New York Court of Appeals, while concurring in the result of the decision, held that a construction of the New York statute which limited its application to laborers, workmen and mechanics employed "on, about or upon such public work" nullified the provisions of the statute to a great extent, and that such a construction was unnecessary to the determination of the case.

It follows, therefore, in my opinion, that in the case you have cited, if the workmen are in fact employed for more than eight hours a day upon work performed in the furtherance of a contract with the Commonwealth, the contractor is subject to the penalties prescribed in the statute.

Yours very truly,

HENRY C. ATTWILL, *Attorney-General.*

Taxation — Bond of Tax Collector — Right to discharge and accept New Bond.

There is no provision of law authorizing the surrender and cancellation of a bond given by a tax collector under the provisions of R. L., c. 25, § 77, before its condition is fully performed, and the acceptance of a new bond for a lesser amount in place thereof.

JUNE 22, 1915.

Hon. WILLIAM D. T. TREFRY, *Tax Commissioner.*

DEAR SIR: — I beg to acknowledge your inquiry whether, in my opinion, the bond required to be given by the collector of taxes of a town may be legally surrendered and cancelled before its condition is fully performed and a new bond for a lesser amount accepted in place thereof; if so, you ask by whom this may be done.

R. L., c. 25, § 77, provides: —

> The collector of taxes shall give bond to the town for the faithful performance of his duties, in a sum and with sureties approved by the selectmen.

The only discretion given by this section to the selectmen concerns the approval of the penal sum of the bond and the sureties who execute it. If a satisfactory bond is not given by the collector within ten days after his election they may declare the office vacant and appoint another in his place. St. 1913, c. 835, § 427. It plainly is their duty to do so if a satisfactory bond is not promptly given.

When such a bond has been given and approved it becomes a contract between the collector and his sureties, on the one hand, and the town upon the other. It cannot be discharged by the collector except by the faithful performance of the duties imposed upon him by the statutes, namely, by collecting and paying over to the treasurer of the town the full amount committed to him by the warrant, or by discharging himself from liability for the taxes thus committed to him in the manner prescribed by the statutes. Even though not re-elected it is his duty to complete the collection of the taxes committed to him unless his tax list is transferred to his successor (St. 1909, c. 490, Part I., § 13).

I find no provision in the statutes authorizing the selectmen of the town to discharge a tax collector or the sureties upon his bond from their obligation to the town under the bond and to accept a new bond for a lesser amount in substitution therefor. In my opinion they have no authority to do so. I find no provision of law giving such authority to the town itself, acting through a legally called town meeting. I have very grave doubt if it exists even there without express legislative action.

It is plain that after a substantial part of the taxes assessed for any particular year has been collected and paid over to the treasurer of the town, the extent of the liability of the sureties is very much reduced. Their outstanding liability upon the bond for that year is measured by the amount of taxes then remaining uncollected or unaccounted for. With this reduction in the risk of liability a surety company which has executed such a bond should in fairness reduce the amount of future premiums to be paid to it for the execution of the bond. It seems to me that the burden of accumulating premiums upon these bonds should be reduced in this manner, and not by an attempt to discharge the obligation required by the statute or to substitute a lesser obligation therefor.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Minimum Wage Commission — Authority to establish a Wage Board — Effect of Change in Statutory Method of Selection.

A wage board not completely established by the Minimum Wage Commission until after the enactment of St. 1914, c. 368, providing a new method for the selection of representatives on such board, can be legally established only by the selection of all its representatives as provided in that statute.

JUNE 30, 1915.

Miss AMY HEWES, *Secretary, Minimum Wage Commission.*

DEAR MADAM: — I beg to acknowledge your letter of June 14 inquiring in substance whether, in my opinion, the wage board established by your commission to determine the minimum wages to be paid to candy makers was established in accordance with law.

Your authority to establish this board is granted to you by section 4 of chapter 706 of the Acts of 1912, as amended by chapter 368 of the Acts of 1914. Until this amendment, which became effective on April 17, 1914, your commission was authorized to appoint not less than six representatives, of its own selection, on behalf of employers, and an equal number of persons to represent the employees, and in addition one or more disinterested persons, not to exceed one-half of the number of representatives of either of the other parties, to represent the public. As I understand it, your commission voted on Dec. 9, 1913, to establish a wage board to determine the minimum wages to be paid candy makers; that six representatives of employers were appointed by the commission on April 14, 1914; that the chairman, a disinterested person, was appointed on April 7; that two other members to represent the public were appointed on April 17; that six members representing employees were appointed on May 9 and May 19, respectively; and that the representatives of both employers and employees were appointed by your commission without receiving nominations from either party.

On April 17, 1914, chapter 368 of the acts of that year became effective. By section 1 of that chapter, section 4 of chapter 706 of the Acts of 1912 was so amended as to require the representatives of employers and employees to be selected by your commission from nominations made to it by the respective parties, provided those nominations were made within ten days after the request of your commission. When this statute became effective your commission had not finally

established the wage board in question. Merely the representatives of the employers and one of the representatives of the public were appointed before that date. After that date the only law in effect authorizing you to establish a wage board is that contained in section 4 of chapter 706 of the Acts of 1912, as amended by section 1 of chapter 368 of the Acts of 1914. In my opinion a wage board cannot be regarded as established until all its members have been finally determined and appointed by your commission. In the case under consideration this was not until May 19, 1914, when the last appointments were made. At that time your only authority to establish a wage board was to be found in the amended statute. By that statute you are authorized to make appointments only after receiving nominations from both employers and employees, unless the parties fail to make such nominations within ten days after notice from your commission. As the wage board in question had not been finally established before April 17, 1914, in my opinion the only course open to your commission on that date was to then begin anew, and to establish the board, as to its representatives from all parties, in accordance with the provisions of the amendment which became effective on that date. It follows that in my opinion the board to which you refer was not established in accordance with law.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Directors of Port of Boston — Wrecks — Authority to remove.

The Directors of the Port of Boston, within the territory entrusted to their charge, have the powers granted to the Board of Harbor and Land Commissioners by R. L., c. 97, §§ 15–23, inclusive, concerning the removal of wrecks, and are authorized to expend such sums as are reasonably necessary to carry out the provisions of that statute.

JULY 16, 1915.

Directors of the Port of Boston, 40 Central Street, Boston, Mass.

GENTLEMEN: — You have requested my opinion as to the authority of your Board with reference to the removal of wrecks and obstructions in Boston Harbor.

R. L., c. 97, §§ 15–23, inclusive, deals with this matter, granting authority throughout the Commonwealth to the Board of Harbor and Land Commissioners.

Section 15 provides: —

If a wrecked, sunken or abandoned vessel, or any unlawful or unauthorized structure or thing, is deposited in the tide waters of this commonwealth, or is suffered to remain therein, and in the judgment of the board of harbor and land commissioners it is, or is liable to cause or become, an obstruction to the safe and convenient navigation or other lawful use of such waters, said board shall remove it or cause it to be removed.

Section 16 provides for notice by the Board in the first instance to the owner to remove the vessel or obstruction, specifying some definite date reasonably far advanced in the future to permit of compliance with the notice. Section 17 provides that if the notice is not complied with the Board shall cause or complete the removal, and the expenses thereof, when certified by the Board and approved by the Governor and Council, shall be paid by the Commonwealth. Section 18 provides for liability over to the Commonwealth on the part of the owner for the expense so incurred. Section 19 provides for the sale of materials recovered in the course of removal, if the expense of the removal is not paid by the owners within ten days.

It would be well for your Board to read the exact provisions of this chapter so as to have them freshly in mind when taking any action.

St. 1911, c. 748, § 4, provides: —

All the rights, powers and duties now pertaining to the board of harbor and land commissioners in respect to such lands, rights in lands, flats, shores, waters and rights belonging to the commonwealth in tidewaters and land under water as constitute that part of Boston harbor lying westerly and inside of a line drawn between Point Allerton on the south and the southerly end of Point Shirley on the north, or as adjoin the same or are connected therewith, and any other rights and powers heretofore vested by the laws of the commonwealth in the board of harbor and land commissioners in respect to any part of said area, are hereby transferred to and hereafter shall be vested in and exercised by said directors. . . .

Accordingly, it would seem to be clear that the authority granted to the Board of Harbor and Land Commissioners under the provisions of chapter 97 of the Revised Laws, mentioned above, is now vested in your Board with reference to the territory described.

St. 1911, c. 748, § 17, provides: —

To meet expenses that may be incurred under the provisions of this act the treasurer and receiver general is hereby authorized, with the approval of the governor and council, to issue bonds, scrip, or certificates of indebtedness to an amount not exceeding nine million dollars, . . . to be issued in such amounts, from time to time, as the treasurer and receiver general, with the approval of the governor and council, shall determine.

Expenses incurred in removal of obstructions in the waters over which jurisdiction has been conferred upon you would certainly be an expense incurred under the provisions of this act. While doubtless a special appropriation for this purpose, as requested in your report for the year ending Nov. 30, 1914, might be desirable, so that the original appropriation could be more exclusively devoted to permanent improvements, it does not seem to be necessary that such appropriation should be made in order for you legally to carry out the requirements of chapter 97.

Accordingly, I am of the opinion that your Board has the powers granted to the Board of Harbor and Land Commissioners under the provisions of R. L., c. 97, §§ 15–23, inclusive, over the territory entrusted to your charge, and is authorized to expend from amounts secured by the issuance of bonds, etc., approved by the Governor and Council, under the provisions of St. 1911, c. 748, § 17, amounts reasonably necessary to carry out the requirements thereof.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Boston Finance Commission — Duty of Attorney-General to advise — Powers — Witnesses — Necessity of Summons — Right to Counsel and Stenographer — Powers of Mayor — Rules of Commission.

The Boston Finance Commission has no power to require officials and employees of the city of Boston or of the county of Suffolk to come before it except by summons, though such officers and employees may individually waive summons at any time, except that they may be required not to do so by a superior officer as to the hours when they are actually employed.

Such witnesses are entitled to be represented by counsel, but they are not entitled to have a stenographer present, and a rule of the Boston Finance Commission limiting this right to be represented by counsel is not within the authority of the commission.

The mayor of the city of Boston has no authority in any manner to limit the powers of the Boston Finance Commission.

If an assistant corporation counsel of the city of Boston appears before the Boston F nance Commission as counsel of a person summoned before it at his request, the commission has no right to object.

JULY 21, 1915.

Boston Finance Commission, 410 Tremont Building, Boston, Mass.

GENTLEMEN: — I beg leave to acknowledge the receipt of your communication of the 13th inst., requesting my opinion upon the following questions: —

1. Has the Finance Commission power to have officials and employees of the city of Boston and the county of Suffolk come before it on request, without summons? If a summons is necessary, have said employees the individual right to waive said summons? Has a superior officer the power or right to order them not to waive said summons?

2. If a city employee is required by law to be legally summoned to the office of the commission, is it not within the power of the commission, under section 2, chapter 562 of the Acts of 1908, to refuse to allow the person summoned to be present with counsel and with a stenographer?

3. Has any direction or order of the mayor to any employee or to the commission itself any effect upon its powers, and does the attached copy of the order of the mayor of June 18, 1915, addressed to the heads of departments and members of boards and commissions of the city of Boston, infringe the rights and powers of the Finance Commission as defined in chapter 486 of the Acts of 1909?

4. Are the following rules and regulations for the conduct of hearings and the giving of testimony reasonable and in conformity with section 2 of chapter 562 or the Acts of 1908 and section 21 of chapter 486 of the Acts of 1909: —

(*a*) A witness summoned before the commission may be represented by counsel who may cross-examine the witness for whom he appears for not more than ten minutes during his examination. This rule permitting counsel to be present is to be regarded not as creating a right but as extending a privilege, and the commission reserves the right to withdraw the same at any time.

(*b*) The commission will permit any person retained in the interest of a witness to submit to the commission in writing any questions which he thinks ought to be put to the witness, and such questions will be put by the chairman if pertinent and proper. Every witness will also be allowed, under advice of counsel or by his own motion, to decline to answer questions which may tend to incriminate him.

(*c*) The witness will also be allowed to make any pertinent statement either at the beginning or the end of his examination. Such statement may be prepared under advice of counsel.

(*d*) At public hearings held by the commission counsel for any witness may ask him any pertinent question and may offer pertinent evidence through other witnesses subject to cross-examination by the commission and its counsel.

(e) The commission will receive from any person not called as a witness, who desires to volunteer at public hearings information or testimony relative to the work of the commission, a request in writing addressed to the commission and stating in brief the matters upon which the writer desires to be heard. If the commission deems such information or testimony relevant and helpful, a time and place will be designated at which the same will be publicly given.

5. Has the mayor, under the revised ordinances, power to order the law department to assign one of its assistant corporation counsels to attend as counsel for city employees when the latter are summoned before the Finance Commission? (See revised ordinances, 1914, chapters 3 and 20.)

There is some question as to whether your commission is a State board or commission, within the meaning of section 1 of chapter 7 of the Revised Laws, for which the Attorney-General is required to render legal services. Although you are appointed by the Governor, with the advice and consent of the Council, and required to report to the General Court each year, nevertheless, your jurisdiction is confined to the city of Boston and the county of Suffolk. Furthermore, you are authorized to employ counsel.

Officers and boards in a like situation have requested opinions of my predecessors in office, and they have apparently entertained different views as to whether they were required to give opinions to such officers and boards.

On Dec. 22, 1905, the Hon. Herbert Parker rendered an opinion to the chairman of the Police Commission of Boston, expressing some doubt at the time as to whether that board had authority to take the opinion of the Attorney-General.

On Dec. 8, 1910, the Hon. Dana Malone rendered an opinion to the Police Commissioner of the city of Boston.

On July 6, 1911, the Hon. James M. Swift declined to express an opinion upon questions submitted to him by the Police Commissioner of the city of Boston, on the ground that the Police Commissioner was not a State officer, within the meaning of section 1 of chapter 7 of the Revised Laws. Mr. Swift took the same attitude on March 3, 1911, in relation to a request for his opinion by the Boston Finance Commission, and on Feb. 19, 1913, took the same attitude in relation to a communication from the Licensing Board of the city of Boston.

While I have some doubt as to whether I am required to advise your commission, I prefer to give an opinion upon the questions propounded, so far as they relate to a construction

of the statutes creating and governing your commission, in order that I may be sure, in a situation of doubt, to perform my full duty.

The first question upon which you request my opinion includes three questions: —

First, has the Finance Commission power to have officials and employees of the city of Boston and the county of Suffolk come before it on request without summons?

Second, if a summons is necessary, have said employees the individual right to waive said summons?

Third, has a superior officer the power or right to order them not to waive said summons?

As to the first inquiry, I think it clear that as the power of your commission is derived solely from chapter 562 of the Acts of 1908 and chapter 486 of the Acts of 1909, the only power given to the commission to require officials and employees of the city of Boston and the county of Suffolk to come before it is upon a summons.

As to the second inquiry, I think it equally clear that such officials and employees have the individual right to waive such summons.

As to the third inquiry, I am of the opinion that a superior officer has the right to require that employees under his direction shall not leave their employment during the hours when they are at work for the city of Boston or the county of Suffolk unless they are required by law to so leave such employment. It follows that, as to the hours when the employees are employed for the city of Boston or the county of Suffolk, the superior officer has the right to order them not to waive the necessity of such summons. As to the hours when they are not employed or on duty, I am of opinion that they may waive the summons and appear voluntarily before the commission and give such testimony under oath as the commission may properly require, notwithstanding any order or direction by a superior officer to the contrary.

Your second question is as follows: —

If a city employee is required by law to be legally summoned to the office of the commission, is it not within the power of the commission, under section 2, chapter 562 of the Acts of 1908, to refuse to allow the person summoned to be present with counsel and with a stenographer?

Section 27 of chapter 562 of the Acts of 1908 expressly provides that witnesses before your commission may be rep-

resented by counsel, who may cross-examine such witnesses for not more than ten minutes during their examination. It is apparent, therefore, that your commission has no authority to refuse to allow the person summoned to be represented by counsel. I can find no provision in the acts under which you derive your authority making provision for stenographers for witnesses. Consequently, I am of the opinion that the commission, if it is found expedient, may deny to the witness the privilege of having a stenographer of the witness's selection present.

Your third question is as follows: —

Has any direction or order of the mayor to any employee or to the commission itself any effect upon its powers, and does the attached copy of the order of the mayor of June 18, 1915, addressed to the heads of departments and members of boards and commissions of the city of Boston, infringe the rights and powers of the Finance Commission as defined in chapter 486 of the Acts of 1909?

Your commission is appointed, as I have before stated, by the Governor, with the advice and consent of the Council, to inquire into certain matters relating to the city of Boston and the county of Suffolk. Its functions, in my opinion, are entirely independent of the city government of the city of Boston; it is subject in no way to any control by the mayor or council of the city of Boston; and it follows that any direction or order of the mayor to any employee of the city of Boston or to the commission itself can have no effect whatever upon its legal powers.

This answers your inquiry in relation to the attached copy of the order of the mayor of June 18, 1915, so far as it in any way seeks to infringe the rights and powers conferred upon the Finance Commission. I think it unnecessary for me to determine whether any direction contained in the order is in effect a direction to officials and employees of the city of Boston to resist or interfere with your commission in the proper exercise of its functions, nor do I think I am called upon to express any comments as to the propriety of the order.

Your fourth question requests my opinion as to whether certain rules and regulations of the commission are reasonable and in conformity with section 2 of chapter 562 of the Acts of 1908 and section 21 of chapter 486 of the Acts of 1909. The first rule in question is as follows: —

(*a*) A witness summoned before the commission may be represented by counsel who may cross-examine the witness for whom he appears for not more than ten minutes during his examination. This rule permitting counsel to be present is to be regarded not as creating a right but as extending a privilege, and the commission reserves the right to withdraw the same at any time.

The last sentence of said rule, I am of the opinion, is not in conformity with the provisions of the statutes above cited. The provisions of the statutes create a right in the witness to be represented by counsel, and it is obvious that the commission has no power to withdraw this right. As section 21 of chapter 486 of the Acts of 1909 provides that "counsel for any witness at any public hearing may ask him any pertinent question and may offer pertinent evidence through other witnesses, subject to cross-examination by the commission and its counsel," it would seem desirable that the rule should so provide.

As to the remaining rules submitted to me, I am of the opinion that they are reasonable and free from objection.

As to your fifth question — "Has the mayor, under the revised ordinances, power to order the law department to assign one of its assistant corporation counsels to attend as counsel for city employees when the latter are summoned before the Finance Commission?" — I feel that I have done all that is required of me when I answer it so far as it may affect the powers of your commission. The question whether the mayor has such power affects your commission only in so far as it relates to the obligation of the commission to recognize the corporation counsel or one of his assistants as counsel for the witness. The provision of the statutes authorizing witnesses to be represented by counsel, is, in my judgment, for the protection of witnesses who may, as a result of the investigation of the commission, be charged with inefficiency, official misconduct or crime. Obviously, the selection of counsel must be left to the witness himself. If he sees fit to request a member of the legal department of the city to represent him as counsel, and such member of the legal department appears for him, the commission has no power to exclude such counsel from being present while the witness is testifying. If there is any impropriety in members of the legal department of the city of Boston appearing for witnesses who may be later charged, as a result of the investi-

gation, with inefficiency, misconduct or crime, the commission, in my opinion, is without power at present to prevent it. It follows that the mayor has no power to direct who shall appear as counsel for the witness, and no official or employee is in any way bound by such a direction. As counsel for the city, the corporation counsel and his assistants have no standing in your hearing other than such as you, in your discretion, may see fit to give them.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Constitutional Law — Members of the General Court — Masters in Chancery.

A master in chancery is not "a judge of any court of this commonwealth" within the meaning of Article VIII. of the Amendments to the Constitution, and there is no constitutional objection to the appointment of a member of the General Court to that office.

JULY 21, 1915.

His Excellency DAVID I. WALSH, *Governor of the Commonwealth.*

SIR: — I beg to acknowledge your request for my opinion as to whether or not a member of the Legislature can be appointed a master in chancery.

The only provision of the Constitution of the Commonwealth which has any bearing upon this matter is Article VIII. of the Amendments, which is as follows: —

No judge of any court of this commonwealth (except the court of sessions), and no person holding any office under the authority of the United States (postmasters excepted) shall, at the same time, hold the office of governor, lieutenant-governor, or councillor, or have a seat in the senate or house of representatives of this commonwealth; and no judge of any court in this Commonwealth (except the court of sessions), nor the attorney-general, solicitor-general, county attorney, clerk of any court, sheriff, treasurer, and receiver-general, register of probate, nor register of deeds, shall continue to hold his said office after being elected a member of the Congress of the United States, and accepting that trust; but the acceptance of such trust, by any of the officers aforesaid, shall be deemed and taken to be a resignation of his said office; and judges of the courts of common pleas shall hold no other office under the government of this commonwealth, the office of justice of the peace and militia offices excepted.

In my opinion a master in chancery is not a "judge of any court of this commonwealth," within the meaning of the fore-

going article. His duties are to a large extent administrative rather than judicial; they are more closely analogous to those performed by justices of the peace and notaries public than to judicial duties. In my opinion, even to the extent that a master in chancery exercises judicial functions, he is not acting as a judge of a court within the meaning of the Constitution. I see, therefore, no constitutional objection to the appointment of a member of the Legislature to the office of master in chancery.

Yours very truly,

HENRY C. ATTWILL, *Attorney-General.*

Cape Cod Canal — Contract for Construction — Tidal Gates — Extra Work — Powers of Joint Board.

If the Joint Board created by St. 1899, c. 448, § 6, requires the construction of tidal gates or locks in the Cape Cod Canal, as authorized by the contract between the Boston, Cape Cod & New York Canal Company and the Cape Cod Construction Company, the latter is required to construct the same as additional work not covered by the price named in the contract, and is entitled to be paid therefor as additional work in accordance with the contract.

The approval by the Joint Board of a contract between the Boston, Cape Cod & New York Canal Company and the Cape Cod Construction Company for the construction of the Cape Cod Canal, by which the former agreed to pay the latter for such work substantially all the shares of stock and bonds which it was authorized to issue, was within the authority granted to the Board by St. 1909, c. 476, § 1.

The Joint Board has authority, notwithstanding the provisions of the contract between these companies for the construction of tidal gates, to approve and certify the issue by the Canal Company of capital stock of the par value of $5,990,000 and first mortgage bonds of the par value of $6,000,000, — substantially the entire amount of stock and bonds which the company is now authorized to issue, — for work which does not include the construction of such tidal gates or other similar devices.

JULY 22, 1915.

Hon. WILLIAM S. MCNARY, *Chairman, Joint Board consisting of the Public Service Commissioners and the Harbor and Land Commissioners.*

GENTLEMEN: — I beg to acknowledge the request of the Joint Board for my opinion concerning certain questions which have arisen concerning the completion of the Cape Cod Canal.

The Boston, Cape Cod & New York Canal Company was incorporated by chapter 448 of the Acts of 1899, with an authorized capital stock of $6,000,000. It was empowered to

issue bonds to an amount not exceeding the amount of its paid-in capital stock. Section 2 of that chapter provides, in part, as follows: —

Said corporation may issue stock and bonds in payment for labor performed and material furnished in the construction of a canal as hereinafter provided, and in payment for property acquired for that purpose.

As amended by section 1 of chapter 476 of the Acts of 1900 this section contains the following requirement: —

All issues of stock and bonds under the provisions of this act shall be subject to the approval and certification of the joint board provided for in section six of this act, in the manner provided in chapter four hundred and sixty-two of the acts of the year eighteen hundred and ninety-four, relative to the issue of stock and bonds by railroad and street railway companies; except that, if a contract or contracts shall be entered into by said corporation, by the terms of which capital stock and bonds are to be issued by said corporation in payment for labor to be performed or materials to be furnished in the construction and equipment of said canal, in accordance with the plans as approved by the board of harbor and land commissioners as provided in this act, and such contract or contracts be approved by said joint board, after such advertisement for bids thereunder as shall be satisfactory to said joint board and provided such contract shall be awarded to the lowest bidder, satisfactory to said joint board who gives bonds to the satisfaction of said canal company, said corporation may issue its capital stock and bonds from time to time, pro rata to the labor performed and the materials furnished on the certification by said joint board that such work has been done or such materials furnished and in accordance with the terms of any such contract.

Section 4 required that the Canal Company should file with the Harbor and Land Commissioners plans of the proposed location and construction of the canal, and imposed upon that commission the duty of approving, disapproving or modifying such plans. It then declared: —

The plans so approved or modified, being accepted by said company, shall be deemed to be the plans of the location and construction of said canal, and said company shall be authorized to construct its canal in accordance therewith.

Section 6 created a Joint Board, consisting of the Railroad Commissioners, now the Public Service Commissioners, and the Harbor and Land Commissioners, and imposed upon that

Joint Board the duty of determining at what point or points the Old Colony Railroad should cross the canal by bridges or by tunnels. This is the only question of construction referred to the Joint Board. It may pass upon other matters of construction only as they may be found to be incidental to this single question. See opinion of Attorney-General Knowlton to the Joint Board, dated April 6, 1901, II. Op. Atty.-Gen. 257.

On May 8, 1907, the Harbor and Land Commissioners approved the plans for the location and construction of the canal. These plans did not show any lock, tidal gate or other device for controlling the current in the canal. On June 3, 1907, the Joint Board approved a contract between the Boston, Cape Cod & New York Canal Company and the Cape Cod Construction Company for the construction of a canal in accordance with the plans approved by the Harbor and Land Commissioners. This contract provided that the Canal Company should pay the contractor for the performance of the contract the sum of $11,990,000, payable as to $5,990,000 in the stock of the Canal Company, and $6,000,000 in the bonds of the company; and that "payments shall be made by the Canal Company upon written requisitions approved by the chief engineer as the work proceeds from time to time *pro rata* to the labor performed and the material furnished and on the certification by the Joint Board that such work has been done and such materials furnished and in accordance with the terms of this contract."

Paragraph 5 of this contract gave to the Canal Company the right to require work to be done or material to be furnished in addition to that specified, upon the following condition: —

Provided, hoiwever, that if any such additional work to be done or materials to be furnished shall in the judgment of the chief engineer materially increase the cost of the whole to the Contractor, additional payments shall be made to the Contractor therefor with the addition of 10 per cent. for the Contractor's profit in cash or in shares of stock or bonds of the Canal Company at par, as the Canal Company shall determine.

The specifications contained the following provision: —

If at the expiration of one year after the canal is opened to public use it shall have been proved to the satisfaction of the Joint Board that a lock, tidal gates or some other device for controlling the current

in the canal should be constructed in order to provide for the safe and suitable use of the canal by the public, then the Contractor shall construct such lock, tidal gates or other device satisfactory to the Joint Board. And the same shall be considered as additional work and be subject to the provisions of the fifth paragraph of the contract as regards payment therefor.

I understand that the canal has been constructed in accordance with the specifications, and that the Joint Board has already approved requisitions for the issue of stock and bonds under the contract to the amount of $5,232,000 of stock and $5,240,000 of bonds, and that requisitions based upon work actually done by the contractor under the contract, and covering all the remaining stock and bonds which the Canal Company is authorized by law to issue, are now before the Joint Board for action.

A serious question having arisen whether some device for controlling the current in the canal is not necessary for the safe and suitable use of the canal by the public, the Joint Board asks my opinion upon the following specific questions: —

If the Joint Board should decide, under the provisions of the paragraph relative to locks or tidal gates on page 30 of said contract between the Canal Company and the Construction Company, that a lock, tidal gates or some other device for controlling the current in the canal should be constructed in order to provide for the safe and suitable use of the canal by the public: —

1. Would such construction, under the terms of said contract, be a part of the work for which said Canal Company has contracted to pay $11,990,000 in stock and bonds to said Construction Company, or would such construction be additional work, as defined in paragraph 5 of said contract, to be paid for in accordance with the provisions of said paragraph "in cash or in shares of stock or bonds of the Canal Company at par, as the Canal Company shall determine?"

2. If such construction, under the terms of said contract, would be additional work as defined in said paragraph 5, has the Joint Board authority, under the provisions of the acts of the General Court relative to said Canal Company, notwithstanding the provisions of said contract, to approve and certify the issue by said Canal Company of capital stock to the par value of $5,990,000 and first mortgage bonds to the par value of $6,000,000 (or substantially the entire amount of stock and bonds which said company is authorized by its charter to issue), for work which does not include such construction?

3. If such construction, under the terms of said contract, would be a part of the work for which said Canal Company has contracted to

pay $11,990,000 in stock and bonds to said Construction Company, can the Joint Board legally withhold its approval and certification of an issue or issues of stock and bonds by said Canal Company to an amount which, in the opinion of the Joint Board, will be necessary for the purpose of paying for such construction and which, with previous issues of stock and bonds already approved and certified by the Joint Board, shall not exceed the contract price of $11,990,000?

1. The answer to your first question is plain. The provision of the specifications already quoted submits to the Joint Board the determination of the necessity of the construction of locks or tidal gates after a year's trial of the canal without such devices. If the Board requires, the contractor shall then construct them, "and the same shall be considered as additional work and be subject to the provisions of the fifth paragraph of the contract as regards payment therefor." This is a plain and definite statement that the construction of such locks or gates is not a part of the work covered by the contract for which the Canal Company has contracted to pay $11,990,000. The same statement in negative form is made by the last sentence of paragraph 13 of the contract, which, if properly punctuated in accordance with its obvious intent, would read as follows: —

> And it is expressly agreed that the price to be paid the Contractor as herein prescribed includes full compensation for every such detail matter and thing, except as herein otherwise provided in respect of payments for additional work and materials including any lock, tidal gate or other device that may be called for as provided in the specifications.

Accordingly, in answer to your first question I reply that in my opinion such construction of locks, tidal gates or other devices for controlling the current in the canal would not be a part of the work for which the Canal Company has contracted to pay $11,990,000 in stock and bonds, but would be additional work as defined by paragraph 5 of the contract, to be paid for as therein provided.

2. Your second question involves the further question of the legality of the approval of this contract by the Joint Board. If that approval was valid it is now not only the right but the duty of the Joint Board, on being satisfied that the labor and materials covered by the specifications, excluding locks and tidal gates, have been performed and furnished, to issue its certificate to that effect, and thus to permit the re-

maining stock and bonds specified in the contract to be issued in accordance with its terms. Its only duty is to certify that the work covered by the requisitions before it has been done. It has no power to modify in any respect the terms of the contract which it approved.

In my opinion the approval of this contract by the Joint Board was a valid exercise of the authority granted to it by section 1 of chapter 476 of the Acts of 1900. By section 4 of chapter 448 of the Acts of 1899 the Canal Company was required to file with the Harbor and Land Commissioners plans for the proposed location and construction of the canal. These plans, when approved by that Board, "shall be deemed to be the plans of the location and construction of said canal, and said company shall be authorized to construct its canal in accordance therewith." The only authority granted to the Joint Board concerning the construction of the canal is to be found in section 6. That authority concerns only the determination as to the points at which the Old Colony Railroad shall cross the canal, and such matters of construction of the canal as are incidental to that matter. The Harbor and Land Commissioners appear to have considered the question of tidal locks, but they finally approved plans which contained no provision therefor. Upon this approval, in the language of the statute, the Canal Company was "authorized to construct its canal in accordance therewith," namely, without tidal locks or gates. It follows that if the Canal Company had first obtained the approval of the Joint Board of the issue of its stock and bonds for cash, and then had entered into a contract for the construction of the canal for a price to be paid in cash, the question which you now ask could not have arisen. The Joint Board would then have had nothing to do with the performance of the contract by the Construction Company.

Section 1 of chapter 476 of the Acts of 1900, however, gave the Canal Company the privilege of contracting to pay for the construction of the canal by issuing its stock and bonds to the contractor, provided the advertisement for bids, the contractor and the contract itself were approved by the Joint Board. These provisions gave the Board no control whatever over the plans for constructing the canal. That was to be done, as this section expressly recites, "in accordance with the plans as approved by the Board of Harbor and Land Commissioners, as provided in this act." The approval of the con-

tract by the Joint Board was required because of the right of supervision given to it over the issue of stock and bonds by this corporation. For that reason it was required to approve such matters as the method of obtaining bids, the selection of the contractor, the form of the contract and particularly the price to be paid. Being satisfied upon these matters the Board properly approved the contract. It would have had no authority to require that the contract cover the installation of tidal gates in addition to the work required by the plans approved by the Harbor and Land Commissioners. On matters of general construction it was bound by the action of that Board in approving the plans filed with it.

It is true that by the paragraph in the specifications heretofore quoted the parties have chosen to contract for the erection of tidal gates or other similar devices if the Joint Board shall deem them necessary. Doubtless by approving the contract the Joint Board has accepted this duty. At any rate, it is proper for it to undertake its performance, in the public interest. If it shall determine that such locks, gates or devices shall be erected, it will become the duty of the Construction Company to erect them to the satisfaction of the Board. For this work it will be entitled to receive from the Canal Company actual cost plus a 10 per cent. profit "in cash or shares of stock or bonds of the Canal Company at par, as the Canal Company shall determine." (Contract, par. 5.) The burden will then be upon that company to raise the necessary cash or to obtain legislative authority to issue additional shares of stock or bonds.

Accordingly, my answer to your second question is that the Joint Board has authority, under the provisions of the acts of the General Court relative to the Canal Company, notwithstanding the provisions of the contract, to approve and certify the issue by the Canal Company of capital stock to the par value of $5,990,000, and first mortgage bonds to the par value of $6,000,000 (being substantially the entire amount of stock and bonds which the company is now authorized to issue), for work which does not include the construction of locks, tidal gates or other similar devices.

3. The answer given to the first and second questions submitted by you makes it unnecessary to discuss the third question.

Yours very truly,

HENRY C. ATTWILL, *Attorney-General.*

Corporations — Business Corporations — Operation of Trackless Trolleys.

Locations to maintain poles in public ways to be used in connection with the operation of a trackless trolley line cannot be granted by municipal authorities to a corporation formed under St. 1903, c. 437, commonly known as the business corporation act.

JULY 22, 1915.

Public Service Commission, 1 Beacon Street, Boston, Mass.

GENTLEMEN: — I beg to acknowledge your favor of July 2, 1915, in which you ask my opinion as to the rights of municipalities to grant locations for trackless trolleys, so called, their operation involving the use of poles and wires but no tracks or rails.

I have conferred with the officers and counsel of the Massachusetts Highway Service Company and find that the method of operating its vehicles is by power from electric wires attached to poles in the highway. The type of trolley allows the vehicles to move fifteen feet on either side of the wire. It is thus apparent that the cars cannot be operated without the use of poles in the highway sustaining the wires.

The Massachusetts Highway Service Company is incorporated under the provisions of St. 1903, c. 437, as amended by St. 1910, c. 385, an act known as the business corporation law. Paragraph (*c*) of section 1 of this act provides, in part, as follows: —

> This act shall not apply to any corporations which now have or may hereafter have the right to exercise franchises in public ways granted by the commonwealth or any county, city or town.

In my judgment the word "franchise," as used in this section, includes permits to maintain poles in public ways. Consequently, I am of the opinion that the selectmen of Sandwich are not authorized to grant locations for poles in its highway to the Massachusetts Highway Service Company.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Public Warehouses — Storage of Second-hand Goods and Furniture.

R. L., c. 69, as amended by Gen. St. 1915, c. 98, applies to buildings or parts of buildings used for the storage of second-hand goods or furniture.

JULY 27, 1915.

Mr. GEORGE C. NEAL, *Deputy Chief, Acting Chief of the District Police.*

DEAR SIR: — I beg to acknowledge your letter of July 22 requesting my opinion whether the provisions of chapter 69 of the Revised Laws, as amended by chapter 98 of the General Acts of 1915, apply to buildings used for the storage of second-hand furniture or goods.

Chapter 69 of the Revised Laws deals with the regulation and licensing of public warehouses. Section 18, added to that chapter by amendment by chapter 98 of the General Acts of 1915, declares: —

The words "public warehouse," as used in this act, shall mean any building, or part of a building, kept and maintained for the storage of goods, wares and merchandise as a business; — . . .

In my opinion second-hand furniture or goods come within the class "goods, wares and merchandise." It is therefore my opinion that the statute in question applies to buildings or parts of buildings used for the storage of such goods as a business.

Yours very truly,
HENRY C. ATTWILL, *Attorney-General.*

Insane Persons — Temporary Treatment — Request by Police Officer — Probation Officer.

A probation officer is not a police officer within the meaning of St. 1911, c. 395, as amended by Gen. St. 1915, c. 174, providing for the receiving of persons for temporary care and treatment in hospitals for the insane upon the request of certain officers or individuals.

AUG. 2, 1915.

State Board of Insanity, State House.

GENTLEMEN: — I beg to acknowledge your request of July 26 for my opinion as to whether probation officers are police officers within the meaning of chapter 395 of the Acts of 1911, as amended by chapter 174 of the General Acts of 1915.

That statute provides, in part, as follows: —

The superintendent or manager of any hospital for the insane, public or private, may, when requested by a physician, by a member of the board of health or a police officer of a city or town, by an agent of the institutions registration department of the city of Boston, or by a member of the district police, receive and care for in such hospital as a patient, for a period not exceeding ten days, any person who needs immediate care and treatment because of mental derangement other than delirium tremens or drunkenness.

The provisions for the appointment of probation officers are to be found in chapter 217 of the Revised Laws. Section 83 of that chapter provides, in part, as follows: —

Said probation officers shall not be active members of the regular police force, but so far as necessary in the performance of their official duties shall have all the powers of police officers, and if appointed by the superior court may, by its direction, act in any part of the commonwealth and shall report to the court.

While by the section just quoted probation officers are given all the powers of police officers so far as may be necessary in the performance of their duties, yet, in my opinion, a probation officer cannot be fairly said to be a police officer of a city or town. The duties of probation officers are not restricted to particular municipalities. The territory within which they act is limited only by the jurisdiction of the court which appoints them. In my opinion they are not, therefore, police officers of a city or town within the meaning of the statute under consideration. It follows that that statute does not authorize the receiving and caring for patients at their request. I suggest, however, that it would be a very simple matter, in any case where a probation officer has in charge a person whom he desires to have received at a hospital for the insane under this statute, for him to arrange with a police officer of the particular city or town where the person in question is a resident, to make the formal request required by the statute.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Cities — Wards — Division into Precincts. — Time for Action.

Under St. 1913, c. 217, a city may not, after the first Monday of July in any year, make a division of any ward into precincts which shall become effective during that calendar year.

AUG. 5, 1915.

Hon. ALBERT P. LANGTRY, *Secretary of the Commonwealth.*

DEAR SIR: — I beg to acknowledge your request of July 29 for my opinion whether a division of Ward 2 of the city of Revere into two precincts, made by vote of the municipal council of Revere on July 26, 1915, should be recognized by you as legal.

Section 217 of chapter 835 of the Acts of 1913, in providing for the division of wards of a city into two or more voting precincts, makes the following enactment: —

> If a ward constituting one precinct contains less than one thousand voters, according to the registration of voters at the preceding annual city election, the aldermen may, and if it contains more than one thousand voters, shall, on or before the first Monday of July, divide it into two or more voting precincts. If a voting precinct shall, in any year, according to such registration, contain more than one thousand voters, the aldermen shall in like manner either divide such precinct into two or more voting precincts or shall make a new division of the ward into voting precincts; so that no precinct shall contain more than one thousand voters.

Your request raises the question whether the requirement that this division be made "on or before the first Monday of July" is to be regarded as mandatory or merely directory. This question is to be answered in the light of the apparent purpose of this provision when read in connection with the remaining sections of this chapter relating to primaries, caucuses and elections. The primaries required by this statute are held in September. Before that time substantial preparations must be made, such as preparing separate ballots and lists of voters for each of the more than 1,100 voting precincts in the State. I understand that your work of preparing these ballots and the actual printing of the ballots must, as a practical matter, be begun soon after July 1. An opportunity must also be given for ample public notice to voters of the establishment of precincts, so that they may be informed of the place where they are to cast their ballots. For such reasons it seems plain that it is absolutely essential

to the proper working of our present system of election laws that the division of wards into precincts, if made, should become effective a substantial length of time before the time for the holding of the primaries.

The Supreme Judicial Court in the case of *Fitzgerald* v. *Mayor of Boston*, 220 Mass. 503, in passing upon chapter 630 of the Acts of 1914, referred to its provision, that "the city council of the city of Boston shall, before the first day of January in the year nineteen hundred and fifteen, make a new division of the territory of the city of Boston," as containing "the positive command that the division must be completed before Jan. 1, 1915." This language applies with equal force to the statute under consideration.

Accordingly, reading this provision of section 217 in connection with the system of which it is a part, it seems to me apparent that the Legislature intended to impose a mandatory requirement that, for any division of a ward into precincts to become effective in the year in which it is made, that division must be made before the first Monday of July. Any other interpretation would seriously interfere with the proper operation of our election laws.

It follows that, in my opinion, the vote of the municipal council of the city of Revere, to divide Ward 2 into two precincts, passed on July 26 last, should not be recognized by you as effective during the present calendar year. I understand that this ward had substantially more than 1,000 registered voters at the municipal election in December last. It was, therefore, the plain duty of the municipal council, under the statute which we are considering, to divide that ward into at least two precincts before the first Monday of July last. As it failed to comply with the statute there rests upon it a duty to correct this error at the earliest opportunity, so that the voters of this ward may suffer as little inconvenience as possible. I see no reason why, if the municipal council of Revere so desires, the vote of July 26 may not be permitted to become effective at any time in the year 1916 prior to the first Monday of July that the municipal council may determine.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Misuse of Flag — Pictures of Flag — Use on Covers of Papers and Magazines.

R. L., c. 20, § 5, as amended by St. 1913, c. 464, and St. 1914, c. 570, forbidding the use or possession of "any article or substance, being an article of merchandise or a receptacle of merchandise or articles upon which shall be attached through wrapping or otherwise, engraved or printed in any manner, a representation of the United States flag," merely forbids the engraving or printing of the flag, whether for advertising or decorative purposes, upon wrappers or receptacles, or upon articles which are themselves complete articles of merchandise aside from the presence of the flag upon them; and articles of which the representation of the flag is an inherent part, and to which the representation of the flag is not a mere ornamental and unessential addition, do not come within the prohibition of the statute.

A picture of the flag alone or a picture containing it as a *bona fide* part of the picture is not a violation of this statute when engraved or printed on a card or in or upon a book, paper or magazine, provided it is not used in any manner for advertising purposes.

The use of a picture of the flag or one containing a representation of it upon the cover of a book, paper or magazine for artistic or ornamental purposes is not a violation of the statute, unless some part of the use or purpose of such cover is to attract attention to and advertise the publication or its contents.

Red and white stripes, with no field of blue or stars, do not constitute a representation of the flag when it is not obvious that it was intended to depict thereby a portion of the flag.

AUG. 6, 1915.

Mr. GEORGE C. NEAL, *Acting Chief, District Police.*

DEAR SIR: — I beg to acknowledge your letter of July 16, 1915, requesting my opinion whether certain pictures submitted to me by you are in violation of R. L., c. 206, § 5, as amended by St. 1913, c. 464, and St. 1914, c. 570. That statute is as follows: —

Whoever publicly mutilates, tramples upon, defaces or treats contemptuously the flag of the United States or of Massachusetts, whether such flag is public or private property, or whoever displays such flag or any representation thereof upon which are words, figures, advertisements or designs, or who shall in this commonwealth expose to public view, manufacture, sell, expose for sale, give away or have in possession for sale or to give away or for use for any purpose, any article or substance, being an article of merchandise or a receptacle of merchandise or articles upon which shall be attached through a wrapping or otherwise engraved or printed in any manner, a representation of the United States flag, shall be punished by a fine of not less than ten nor more than one hundred dollars; but a flag which belongs to a grand army post, to a camp of the legion of Spanish war veterans or which

is the property of or is used in the service of the United States or of this commonwealth may have the names of battles and the name and number of the organization to which such flag belongs inscribed thereon. Words, figures, advertisements or designs attached to, or directly or indirectly connected with, the flag or any representation thereof in such manner that the flag or its representation is used to attract attention to or advertise such words, figures, advertisements or designs, shall for the purposes of this act be deemed to be upon the flag.

The purpose of this statute, as declared in the title of the act of 1913, is "to prohibit the misuse of the national and the state flags." It should be interpreted in the light of this purpose with a view to increase respect for our flags and, if possible, not in such a manner as to restrict the proper use of the flags or to reduce the statute to an absurdity. It apparently seeks to prohibit three things, namely, first, insults to the flags; second, their use as a part of any form of advertising; and third, the engraving or printing of a representation of the United States flag upon any article of merchandise or any wrapper or receptacle of articles.

Acts coming within the first prohibition are readily recognized. The extent of the prohibition of the use of the flags for advertising purposes is indicated with reasonable plainness by the last sentence of the statute, added by the amendment of 1914. The chief difficulty comes in applying the third prohibition. It forbids the exhibition, manufacture, sale, exposure for sale, gift or possession for any purpose of "any article or substance, being an article of merchandise or a receptacle of merchandise or articles upon which shall be attached through a wrapping or otherwise, engraved or printed in any manner, a representation of the United States flag." The broad term "any article or substance" is somewhat limited by the words immediately following, "being an article of merchandise or a receptacle of merchandise or articles." In a broad sense, however, a card or a sheet of paper upon which a picture of a flag has been printed, or a piece of cloth upon which the colors constituting it have been stamped, is an article of merchandise. Obviously, it would seem that the Legislature never intended to use the language of this statute in any such broad sense. Such an interpretation would make it a criminal offence to possess or to display not only any picture of the flag whatever, but even the flag itself in many of its cheaper and more common forms. Such an interpretation would prohibit the use, not merely the misuse, of the

flag, and would reduce the statute to a manifest absurdity. Thus interpreted the statute would probably be void as an unreasonable police regulation.

In my opinion the clause under discussion must be read together with the preceding clause forbidding the use of the flag for advertising purposes, and is to be considered merely as an extension of that prohibition. It should be interpreted merely as forbidding the engraving or printing of the flag, whether for advertising or decorative purposes, upon wrappers or receptacles, or upon articles which are themselves complete articles of merchandise aside from the presence of a representation of the flag upon them. Thus an article of which the representation of the flag is an inherent part, which could not be the complete article intended without the representation of the flag, and to which the representation of the flag is not a mere ornamental and unessential addition, does not, in my opinion, come within the prohibition of the statute. Unless such an article violates some other portion of the statute its possession or use is not forbidden.

It follows that a picture or printed representation of the flag alone, or a picture containing it as a *bona fide* part of the picture, as, for example, displayed upon a building, is not a violation of this statute when engraved or printed upon a card or in or upon a book, paper or magazine, provided such picture is not used or intended to attract attention to or advertise such book, paper, magazine or card or its contents, or any other thing or matter. Accordingly, I advise you that the picture postcards submitted by you to me, one bearing merely a representation of the flag entitled "Old Glory," and the others being pictures of actual buildings upon which one or more flags are displayed, as they do not appear to be used for any advertising purpose, are not in violation of law.

The use of pictures containing representations of the flag upon the covers of books, papers or magazines will often present a question of some difficulty. Such pictures, so used, do not necessarily come within the third prohibition of the statute as interpreted by me. Thus they do not violate its terms unless they are used or intended for advertising as defined in the statute. If such a picture is used or intended solely for artistic or ornamental purposes, and is in no way used or intended to attract attention to the book, paper or magazine or its contents as it is offered for sale, there is, in my opinion, no violation of the law. If, however, any part of the use or

purpose of such a cover is to attract attention to and advertise the publication or its contents, the second prohibition of the statute has been violated. Each case must stand by itself.

With reference to the cover of the Boston Sunday Post Magazine of July 4, 1915, submitted to me, it is my opinion that it was not a violation of law. Though its date indicates that it was intended to give a patriotic flavor to the publication, there is, in fact, no representation of the United States flag printed upon it. Red and white stripes with no field of blue or stars cannot be said to be such a representation when it is not obvious that it is intended to depict a portion of the flag. The cap represented on this cover may have been made of any piece of goods colored as indicated. It is the flag itself, not the colors that compose it, that the statute is devised to protect.

Yours very truly,

HENRY C. ATTWILL, *Attorney-General.*

Boards of Health — Persons suffering with Dangerous Diseases — Notice to Commonwealth in Cases of Persons without Settlements.

Under St. 1902, c. 213, as amended by St. 1909, c. 380, if a person afflicted with tuberculosis goes to a State sanatorium for treatment after the notices required by these statutes have been given to the State Department of Health and the State Board of Charity, and then subsequently is discharged and returns to his place of domicile, the local board of health is not required to give further notice to the State Department of Health, unless the patient has been discharged as cured or in such a condition that at the time of his discharge he is not a source of contagion or infection.

After a physician has once reported a case of tuberculosis to the local board of health, in the event that the patient leaves the city or town temporarily, he is not obliged under the provisions of law, when the patient returns, to report the case again to the local board of health, nor is the latter obliged so to report it to the State Department of Health.

AUG. 12, 1915.

ALLAN J. MCLAUGHLIN, M.D., *Commissioner of Health.*

DEAR SIR: — I beg to acknowledge the receipt of your letter in which you submit to me the following questions for my opinion: —

1. Whether cases of tuberculosis recognized as "continuing cases," once reported to the local board of health and by the local board of health immediately to the State Board of Health, are required to be reported a second time in the event of their receiving treatment in a State sanatorium; in other words, whether the original notice to the local board of health and by the local board of health to the State Board of Health is sufficient for the compliance of the laws so far as the notification requirement to the State Board of Health is concerned.

2. Whether a physician after once reporting a case of tuberculosis to the board of health of the town of which the patient is resident, in the event of the patient leaving the town for awhile, is obliged under the provisions of law when the patient returns to the town, provided the patient continues under the care of the same physician, to report the case again to the local board of health, and the said local board again obliged to report the case to the State Board of Health.

R. L., c. 75, § 57, which is referred to in your communication, was repealed by St. 1902, c. 213, and St. 1902, c. 213, was amended by St. 1907, c. 386, and further amended by St. 1909, c. 380, which states the law as it at present exists. St. 1909, c. 380, amends St. 1902, c. 213, § 1, so as to read as follows: —

Reasonable expenses incurred by the board of health of a city or town or by the commonwealth in making the provision required by law for persons infected with smallpox or other disease dangerous to the public health shall be paid by such person or his parents if he or they be able to pay, otherwise by the city or town in which he has a legal settlement, upon the approval of the bill by the board of health of such city or town or by the state board of charity; and such settlements shall be determined by the overseers of the poor, and by the state board of charity in cases cared for by the commonwealth. If the person has no settlement, such expense shall be paid by the commonwealth, upon the approval of bills therefor by the state board of charity. In all cases of persons having settlements, a written notice sent within the time required in the case of aid given to paupers, shall be sent by the board of health, or by the officer or board having the powers of a board of health in the city or town where the person is sick, to the board of health, or to the officer or board having the powers of a board of health in the city or town in which such person has a settlement, who shall forthwith transmit a copy thereof to the overseers of the poor of the place of settlement. In case the person has no settlement, such notice shall be given to the state board of health, in accordance with the provisions of section fifty-two of chapter seventy-five of the Revised Laws, and also in any case liable to be maintained by the commonwealth when public aid has been rendered to such sick person, a written notice shall be sent to the State board

of charity, containing such information as will show that the person named therein is a proper charge to the commonwealth, and reimbursement shall be made for the reasonable expenses incurred within five days next before such notice is mailed, and thereafter until such sick person is removed under the provisions of chapter three hundred and ninety-five of the acts of the year nineteen hundred and four, or is able to be so removed without endangering his or the public health.

I assume that tuberculosis is a disease dangerous to the public health within the meaning of R. L., c. 75, § 52, and St. 1909, c. 380. Said chapter 380 makes it clear that the Commonwealth is to reimburse the cities and towns until the sick person is removed, under the provisions of St. 1904, or "is able to be so removed without endangering his or the public health."

St. 1904, c. 395, was amended by St. 1909, c. 391, so as to read as follows: —

The state board of charity may, if found expedient, remove any person who is infected with a disease dangerous to the public health, and who is maintained or liable to be maintained by the commonwealth, to any hospital provided for state paupers, or may provide such place of reception for such person as is judged best for his accommodation and the safety of the public, which place shall be subject to the regulations of the board, and shall have the same authority to remove such persons thereto as is conferred upon boards of health by the provisions of section thirty-six of chapter seventy-five of the Revised Laws, as amended by chapter three hundred and sixty-five of the acts of the year nineteen hundred and six.

St. 1909, c. 380, is very clear with the exception of the provision, "or is able to be so removed without endangering his or the public health." Obviously, it was not the intent of the Legislature by this provision that the State Board of Charity should elect whether to remove the patient, under the provisions of St. 1909, c. 391, and thereby determine the liability of the Commonwealth. It cannot be that because the State Board of Charity finds a patient in a condition that prohibits his removal, and later neglects to remove the patient when his condition permits, the liability of the Commonwealth to reimburse the city or town terminates with its neglect. It is my view that the provision, "or is able to be so removed without endangering his or the public health," refers to the condition of the sick person at the time when the danger of infection or contagion is at an end. The result

is, in my opinion, that after the proper notices have been sent to the State Department of Health and State Board of Charity, the Commonwealth is liable to reimburse the city or town for the reasonable expenses incurred by the board of health of the city or town in making the provision required by law for persons infected with diseases dangerous to the public health, until the sick person is removed under the provisions of said St. 1909, c. 391, or the danger of infection or contagion is at an end.

Where a person afflicted with the disease of tuberculosis goes to a State sanatorium for treatment, after the proper notices have been given to the State Department of Health and the State Board of Charity, and then subsequently is discharged from the State sanatorium and returns to his place of domicile, I am of the opinion that the local board of health is not required to give further notice to the State Department of Health, unless the patient has been discharged as cured or in such a condition that at the time of his discharge he was not a source of contagion or infection. Where a person leaves the place of his domicile temporarily for business, pleasure or health he does not lose his domicile in such place; and it would follow that ordinarily in cases of the kind that you refer to, the patient in the State sanatorium still retains his domicile in the city or town where he had his abode at the time he entered the State sanatorium, and there is no more necessity, in my judgment, of a notice to the State Department of Health upon his return from the State sanatorium than upon his return from a week's absence from the place of his abode on business or pleasure.

My reasons for the answer given to your first question apply to the second question, and, in my judgment, the question must be answered in the negative. There appears to be no reason why the physician must notify the local board of health in a case such as you describe, any more than there would be to require a physician to notify the local board of health of finding a case of tuberculosis on each visit to his patient.

I am aware that the Hon. Dana Malone, a predecessor in this office, on Jan. 8, 1910, rendered an opinion to the superintendent of the State Adult Poor that, where a patient infected with tuberculosis absconded from the State Infirmary and returned to the place from which he had been sent to the State Infirmary, the Commonwealth was not responsible

unless a new notice was sent to the State Board of Charity. The facts in that case were substantially different from the facts stated in your request for an opinion, and I do not intend by this opinion to intimate in any way that my view of the law upon the facts upon which Mr. Malone rendered his opinion would be other than he there expressed.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Public Service Commission — Commonwealth Pier — Intrastate Shipments — Alleged Discrimination in Rates by Railroad.

The shipment of imported merchandise to the Commonwealth Pier, consigned by the carrying steamer to Boston business houses and shipped by them in whole or in part from the pier to points within the State, does not constitute an intrastate shipment unless the Commonwealth Pier was intended to be the ultimate destination, and a reshipment of the goods from the pier to an intrastate point was determined upon only after the arrival of the goods in port.

The Attorney-General declines to advise the Public Service Commission upon an assumption inconsistent with the contention being made by him before the Supreme Judicial Court and the Interstate Commerce Commission.

AUG. 30, 1915.

Public Service Commission, 1 Beacon Street, Boston, Mass.

GENTLEMEN: — I beg leave to acknowledge receipt of your communication requesting my opinion upon certain questions in relation to an order made by your commission on March 29, 1915, to the Boston & Maine Railroad, and the action of the Boston & Maine Railroad in response to said order. Said order, as appears by your letter, is as follows: —

Ordered, That the respondent, the Boston & Maine Railroad, be directed to file with this commission within thirty days from the date hereof, tariffs to become effective thirty days after filing, unless otherwise ordered by the commission, which will discontinue the unjust discrimination which the commission in these proceedings has found to exist, in so far as such discrimination arises from the rates charged by the Boston & Maine Railroad on intrastate movements of freight to and from the premises of the petitioner from and to points on the Boston & Maine Railroad in Massachusetts, as compared with the rates on like traffic between the Commonwealth Pier in South Boston and the same points.

As stated in your letter, the Boston & Maine Railroad, in response to said order, under date of May 14, 1915, effective May 17, 1915, issued a new tariff, designated Supplement A, to the Massachusetts Public Service Commission No. 1063, which provided that "rates made in this tariff will not apply on intrastate traffic to or from points in Massachusetts."

Under date of May 19, 1915, effective June 20, 1915, the Boston & Maine Railroad also issued Supplement I. to the Interstate Commerce Commission No. 426, Massachusetts Public Service Commission No. 1063. This latter supplement provided in effect that both interstate and intrastate movements of traffic to or from the Commonwealth Pier should thereafter be subject to the customary switching charges. Thereafter, as will appear later in this letter, the Supreme Judicial Court of this Commonwealth issued a temporary injunction restraining the Boston & Maine Railroad from putting these tariffs into effect.

Your questions are as follows: —

1. If imported merchandise shipped to the Commonwealth Pier is consigned by the carrying steamer to Boston business houses, and shipped by them, in whole or in part, from the Commonwealth Pier to Boston & Maine points in Massachusetts, does this transaction involve "an intrastate movement of freight" within the meaning of the commission's order of March 29, 1915?

2. Has the Boston & Maine Railroad, by filing the tariff supplements hereinbefore referred to, adequately complied with the said order of the commission?

3. If the answer to question No. 2 is "No," has the commission the authority to order the Boston & Maine Railroad to file a new tariff providing, in effect, for the absorption of switching charges on intrastate movements of import and export traffic to and from the docks of the National Dock and Storage Warehouse Company, (*a*) if the rates provided for in such new tariff, eliminating the question of discrimination, are otherwise reasonable, and (*b*) if such ra es, eliminating the question of discrimination, are otherwise unreasonable?

The answer to your first question is dependent upon the facts of each particular shipment.

When freight actually starts in the course of transportation from one State to another it becomes a part of interstate commerce. The essential nature of the movement and not the form of the bill of lading determines the character of the commerce involved. And generally when this interstate character has been acquired it continues at least

until the load reaches the point where the parties originally intended that the movement should finally end. *Ill. Cent. R. R. Co.* v. *La. R. R. Com.*, 236 U. S. 157, at 163.

And again, in *Texas & N. O. R. R. Co.* v. *Sabine Tram Co.*, 227 U. S. 111, at 126, the Supreme Court of the United States said: —

> The determining circumstance is that the shipment of the lumber to Sabine was but a step in its transportation to its real and ultimate destination in foreign countries. In other words, the essential character of the commerce, not its mere accidents, should determine. It was to supply the demand of foreign countries that the lumber was purchased, manufactured and shipped, and to give it a various character by the steps in its transportation would be extremely artificial. Once admit the principle, and means will be afforded of evading the national control of foreign commerce from points in the interior of a State. There must be transshipment at the seaboard, and if that may be made the point of ultimate destination by the device of separate bills of lading, the commerce will be given local character though it be essentially foreign.

It is thus clear that neither the form of the bill of lading nor incidental delays are determinative of this question, but that it depends upon the real and essential nature of the movement. See also *So. Pac. Term. Co.* v. *Interstate Commerce Commission*, 219 U. S. 498, and *Ohio Ry. Commission* v. *Worthington*, 225 U. S. 101.

The nature of the movement involved in this particular case depends upon whether the shipment from the Commonwealth Pier to intrastate points is fairly separable from the shipment of the goods from abroad to the pier, having in mind the substance and not the formalities of the transaction.

In my opinion, if, before the arrival in port of goods shipped from abroad to the Commonwealth Pier, the intention or understanding of the parties is that their ultimate destination is to be another intrastate point, a shipment in pursuance of such intention is to be considered as a part or a continuation of a foreign shipment, and does not constitute an intrastate movement.

On the other hand, if the Commonwealth Pier was intended to be the ultimate destination, and a reshipment of the goods from the pier to an intrastate point was determined upon only after the arrival of the goods in port, I am of the opinion that the shipment from the pier to such intra-

state point is intrastate in its character within the meaning of your order of March 29, 1915, and it is immaterial that the goods came originally from outside the Commonwealth.

But, from the nature of things, Commonwealth Pier itself cannot, in the vast majority of instances, be intended as the ultimate destination. The buyer does not, ordinarily, come into possession or control of the goods until they reach some other point. And as it appears that there are no storage facilities, properly so-called at the pier, and that goods received from abroad can remain there only a short time, it would seem that, generally speaking, some other destination must have been in the contemplation of the parties before the arrival of the goods in port.

Applying the above principles to this particular case, the practical result is that, as a general rule, at least, such shipments from the pier to intrastate points retain their foreign character and are, therefore, not within the jurisdiction of your commission, although there may be isolated cases, as above indicated, where it would be otherwise.

An answer to your second and third questions involves some embarrassment.

The Commonwealth has brought a bill in equity in the Supreme Judicial Court, seeking to compel the Boston & Maine Railroad and the New York, New Haven & Hartford Railroad Company to comply with the terms of a certain contract dated July 1, 1912, in which suit the Commonwealth contends that the railroads agreed that the flat Boston rates of the Boston & Maine Railroad should apply to goods shipped to and from Commonwealth Pier.

One of the contentions of the Commonwealth in this suit is that no unlawful discrimination was created by this contract, and on application by the Commonwealth a preliminary injunction has been issued enjoining the Boston & Maine Railroad from putting into effect tariffs which, if they had been permitted to become effective, would have removed any possible claim of discrimination.

Furthermore, at the request of the Directors of the Port of Boston and of His Excellency the Governor, the Commonwealth, through the Attorney-General, has intervened in a petition brought by the National Dock and Storage Warehouse Company before the Interstate Commerce Commission, praying for the discontinuance of an alleged discrimination which they contend is imposed upon them by reason of the absorption by the Boston

& Maine Railroad of switching charges between the Commonwealth Pier and the Boston & Maine Railroad in Boston.

The position of the Commonwealth in these proceedings is that no unlawful discrimination was created by said contract and the acts of the railroad in pursuance thereof.

Since an answer to your remaining questions would involve an assumption that an unlawful discrimination in fact does exist, I do not deem it appropriate for me to advise you thereon at the very moment when, in the interest of the Commonwealth, I am contending before the Interstate Commerce Commission that that assumption is contrary to fact, and especially at a time when it might be claimed that the injunction issued by the Supreme Judicial Court was in part based upon a determination contrary to such assumption.

I am strengthened in this view for the reason that but few shipments would be in any event involved in any further order made by your commission. As indicated in my answer to the first question, substantially all the shipments *to* the National Dock and Storage Warehouse Company Pier must necessarily be destined for water transportation and consequently interstate or foreign movements, and relatively few *from* said pier would be intrastate. See *So. Pac. Term. Co.* v. *Interstate Commerce Commission*, 219 U. S. 498, and *O. Ry. Commission* v. *Worthington*, 225 U. S. 101.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Constitutional Law — Taxation — Public Purpose — Construction of Dry Dock.

The construction and operation of a dry dock in Boston Harbor by the Commonwealth in accordance with St. 1911, c. 748, and Spec. Acts, 1915, c. 335, is a public purpose for which money may be raised by taxation, and is not in violation of Article X. of the Declaration of Rights.

SEPT. 14, 1915.

His Excellency the Governor and the Honorable Council.

GENTLEMEN: — Under date of Aug. 20, 1915, you have asked my opinion upon the following question: —

Whether or not there is any constitutional objection to the construction and operation by the State of a dry dock for repairing and overhauling vessels owned by persons and corporations other than the State, who shall pay the State compensation therefor.

I understand that the "operation" of the dry dock contemplated by your question consists of the cradling of the vessels preparatory to the work of repairing and overhauling by the owners or persons to be employed by them.

A consideration of your question must be based upon the fact that by virtue of the provisions of chapter 335 of the Special Acts of 1915, and chapter 748 of the Acts of 1911, the Legislature has authorized the construction of a dry dock and the expenditure of the public moneys therefor. Furthermore, it must be based upon the definite proposition now before you for approval, namely, the construction of a dry dock "equipped with modern facilities and appliances sufficient in size for the accommodation of any modern steamship." I do not understand that up to the present time private enterprise has constructed and equipped, nor that there is any reasonable expectation that it will construct and equip, in Boston Harbor, a dock possessing the magnitude and affording the facilities which the Legislature believes necessary to the development of the resources of the Commonwealth and the preservation of her industrial and commercial prosperity. The proposition, therefore, is this: Do the acts of the Legislature, above referred to, authorizing the expenditure of the State's moneys raised by taxation for the construction and operation of such a dry dock in Boston Harbor, constitute a violation of Article X. of the Declaration of Rights, providing that "no part of the property of any individual can, with justice, be taken from him, or applied to public uses, without his own consent or that of the representative body of the people?" This provision has been held to mean that the property of the individual can be taken only for a public purpose. *Talbot* v. *Hudson*, 16 Gray, 417. "This is equally true whether the property is a dwelling house taken by right of eminent domain, or money demanded by the tax collector." *Opinion of the Justices*, 182 Mass. 606.

The legislative adjudication of the wisdom of constructing a dry dock carries with it a presumption in favor of its constitutionality, which can be overthrown only upon the clearest proof. "Courts are bound to presume the existence of those circumstances which will support it and give it validity." *Wellington, Petr.*, 16 Pick. 96; *Opinion of the Justices*, 8 Gray, 21; *Talbot* v. *Hudson*, 16 Gray, 417. "The purposes of the act as declared therein, its general structure, the nature of its provisions, its probable operation and effect are

all to be considered in determining whether it is a lawful exercise of legislative power."

To apply these principles of interpretation to the question before us, what are the declared purposes of the legislative act? They are expressed in the title to chapter 748 of the Acts of 1911, "An Act relative to the development of the port of Boston." They are expressed in section 2, providing that "the Directors of the Port of Boston shall be the administrative officers of the port, shall cause to be made all necessary plans for the comprehensive development of the harbor," etc. They are expressed in section 12, which makes it one of the duties of the Directors forthwith "to make, and, so far as may be practicable, to put into execution, comprehensive plans providing on the lands now owned or hereafter acquired by the Commonwealth in the area described in section four of this act, adequate piers, capable of accommodating the largest vessels, and in connection with such piers suitable highways, waterways, railroad connections and storage yards, and sites for warehouses and industrial establishments," and requires a report of "all necessary plans and estimates of cost for the construction of a dry dock equipped with modern facilities and appliances, sufficient in size for the accommodation of any modern ocean steamship." They are expressed in section 5 which, by the act first referred to, includes a dry dock providing for "the constructing, or securing the constructing or utilizing of, piers and, in connection therewith, highways, waterways, railroad connections, storage yards and sites for warehouses and industrial establishments," etc. In short, the purposes of the legislative acts include the comprehensive development and improvement of the principal harbor of the Commonwealth as a gateway through which the products of Massachusetts industry, and the articles of her commerce, may come and go to the greatest advantage of her citizens. They include the improvement of that system of transportation, both by water and land, for those products and those articles upon which the prosperity of our citizens depends.

The improvement of Boston Harbor is no new field for the legitimate expenditure of public money. In the case of *Moore* v. *Sanford*, reported in 151 Mass. 285, in passing upon the constitutionality of an act providing for the condemnation of flats in Boston Harbor, and the filling, improving and ultimate sale of them, — a purpose which inevitably to some extent entered the field of private enterprise, — the Supreme Court

said the act "was for the avowed purpose of improving the harbor of Boston and also of providing better and more accommodations for the railroad and commercial interests of the city by the solid land which would take the place of the flats over which the tide ebbed and flowed;" and further, "that the improvement of Boston Harbor is an object of a public nature, and thus that lands taken for this purpose are taken for a public use can hardly be controverted."

In commenting upon this case in *Opinion of the Justices*, 204 Mass. 207, the same court refers to it as a case which "rests upon the ground that the work done was in a true sense for the promotion of commerce, through its direct and close relation to the improvement of Boston Harbor in making connections between the great highways used for interstate commerce and the numerous ships that are passing back and forth between Boston and foreign ports. All that was done was held to be fairly incidental to the main purpose of promoting commerce between the United States and distant countries. The improvement of harbors and the construction of public docks, wharves, and possibly of warehouses, to be used under governmental authority as a part of the facilities for the transportation of merchandise in commercial enterprises, and the building of railroads to be used for the same object, may all affect the public so directly as to constitute a public purpose for which money raised by taxation may be expended."

In my judgment the development and improvement of the port of Boston is a purpose for which the Legislature may constitutionally authorize the use of the public moneys. The advisability or wisdom of appropriating them to such a use are matters entirely within the discretion of that body. It is within the power of the Legislature to determine further that a dry dock may be an essential part of the improvement of the harbor, and even necessary to its full development. But whether the benefits hoped for justify the expenditure of any of the moneys so appropriated for the particular dry dock now in question before the Governor and Council, as an essential part of such development and improvement, is a question the responsibility for answering which the Legislature has placed upon the Directors of the Port and yourselves.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Directors of the Port of Boston — Powers — License to build Structure in Tide Waters — City of Boston.

The Directors of the Port of Boston have authority, with the approval of the Governor and Council, under R. L., c. 96, as amended by St. 1911, c. 748, § 4, to license the building by the city of Boston of a structure within the boundary of the property granted to it by Spec. Acts, 1915, c. 326.

SEPT. 17, 1915.

Directors of the Port of Boston, 40 Central Street, Boston, Mass.

GENTLEMEN: — Under date of Sept. 3, 1915, you have called my attention to chapter 326 of the Special Acts of 1915, whereby the harbor line in Boston Harbor at Fort Point Channel is changed by advancing it approximately 50 feet southeasterly from Dorchester Avenue for a distance of 1,500 feet, and the city of Boston is authorized to build a sea wall on the new line "and to fill solid, without payment of compensation for land of the commonwealth or for the displacement of tide water, the area enclosed by said sea wall for the purpose of constructing a high pressure fire pumping station;" and the city is further authorized "to hold, lease, sell or use . . . so much of said area as is not appropriated" to this purpose; and to the further fact that the city of Boston has applied to your Board for a permit to build a structure 60 by 200 feet at the corner of Dorchester Avenue and Summer Street. This application, therefore, requests a permit to build 10 feet outside of the harbor line as established by said act.

You have since informed me, however, that the city of Boston has withdrawn its request as to this 10 feet, and is now applying for a license only as to territory within the new harbor line.

On this state of facts you have requested my opinion as to whether your Board has authority to grant a permit for a location within the boundary of the property granted by the Legislature to the city of Boston.

St. 1911, c. 748, § 4, confers upon your Board all the rights, powers and duties pertaining to the Board of Harbor and Land Commissioners, in general, with respect to the port of Boston. Under section 2 of said act your Board is given immediate charge of the lands now or hereafter owned by the Commonwealth upon or adjacent to the harbor front, with certain exceptions, "and of the construction of piers and other public works therein."

The powers of the Harbor and Land Commissioners pertinent to the question raised by you are set forth in R. L., c. 96, §§ 14, 16 and 17. Section 14 provides, in part, that if harbor lines are established by the General Court "no wharf, pier or other structure shall thereafter be extended into said harbor beyond such lines." Section 17 provides: —

> Said board may license and prescribe the terms for the construction or extension of a wharf, pier, dam, sea wall, road, bridge or other structure, or for the filling of land or flats, or the driving of piles in tide water below high water mark, but not, except as to a structure authorized by law, beyond any established harbor line, nor unless with the approval of the governor and council, beyond the line of riparian ownership.

Accordingly, it would seem to be clear that your Board has authority to grant a petition to build any structure within the established harbor lines.

Your doubt apparently arises from the fact that section 2 of chapter 326 of the Special Acts of 1915 directly authorizes the city to build a sea wall and fill solid the area for the purpose stated.

While it is undoubtedly open to the city to proceed under this statute, with the approval of your Board under R. L., c. 96, § 16, if the city of Boston wishes to go further, and, disregarding the authority granted to it by the special act of 1915, seeks a license from your Board under R. L., c. 96, § 17, such course would seem to be open, subject to the limitation against any structure "beyond any established harbor line." I cannot believe that in enacting the aforesaid special act of 1915 there was any intention on the part of the Legislature of abrogating or limiting the powers conferred by R. L., c. 96, § 17. A special act such as this would not by implication repeal a general law unless there was an absolute inconsistency. There seems to be nothing inconsistent in your Board granting a license to do something which the Legislature has approved, nor in the city of Boston taking the position that it does not choose to accept the special grant of the Legislature, but to proceed under the general laws.

If the city elects to follow this course there may be considerable doubt as to whether it is not thereby debarred from accepting the privileges conferred by the 1915 act; but upon that point no opinion at present seems required.

In dealing with such a petition, however, your Board is not acting under the special act of 1915, since no powers are conferred upon you thereby; but under the provisions of R. L., c. 96, section 23 of that chapter provides: —

> The amount of tide water which is displaced by any structure below high water mark, or by any filling of flats, shall be ascertained by the board, which shall require the persons who cause such displacement to make compensation therefor by excavating, under its direction, between high and low water mark in some part of the same harbor a basin for a quantity of water equal to that displaced; or by paying in lieu of such excavation an amount assessed by said board, not exceeding thirty-seven and one-half cents per cubic yard of water displaced; or by improving the harbor in any other manner satisfactory to the board; and the money shall be paid into the treasury of the commonwealth, and be reserved as a compensation fund for such harbor. The income thereof may be used under the direction of the board for the improvement of the harbor. An assessment for tide water which has been displaced may be recovered in an action of contract in the name of the treasurer and receiver-general.

As I understand that the city does not have title to the territory in question, such license can only be granted with the approval of the Governor and Council.

It will also be necessary for the city to comply with the requirements of section 24, providing that in addition to such compensation for displacement of tide water as may be fixed by your Board, compensation for rights granted in land the title to which is in the Commonwealth shall be paid in such sum as may be determined by the Governor and Council.

Answering specifically the question put, I am of the opinion that the Directors of the Port of Boston have authority to license the building of a structure, as described, within the boundaries of the property referred to in chapter 326 of the Special Acts of 1915.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Prison Commission — Male Laborers — Wages.

St. 1914, c. 458, providing that "the wages paid by the board of prison commissioners to male laborers directly employed by it shall not be less than two dollars and a half a day," applies to all male laborers employed at the Reformatory for Women.

SEPT. 20, 1915.

J. WARREN BAILEY, Esq., *Secretary, Prison Commissioners.*

DEAR SIR: — I beg to acknowledge your letter of September 11 requesting my opinion in behalf of the Prison Commissioners as to whether chapter 458 of the Acts of 1914 applies to male employees employed at the Reformatory for Women.

Section 1 of this statute is as follows: —

The wages paid by the board of prison commissioners to male laborers directly employed by it shall be not less than two dollars and a half a day.

You call my attention to the fact that under section 30 of chapter 223 of the Revised Laws the superintendent of this institution alone is appointed by the Prison Commissioners. All other officers and employees are appointed by the superintendent and hold their offices during her pleasure. This is the same rule which is in force in all the other institutions under the control of your Board. It is true, therefore, that, strictly, the laborers in question are not hired or appointed by your Board but by a public officer appointed by you and removable at your pleasure. Yet these laborers are in the service of the Commonwealth in an institution under the control of your Board. If they are not to be considered as employed by you, within the meaning of this statute, then the statute has no effect whatever, since in that case it would apply to no one. It must be interpreted in such a manner as to give to it a reasonable effect, and to carry out what was apparently the intention of the Legislature. In my opinion the word "directly" was used to indicate persons directly in the service of the institutions under your control, as distinguished from persons in the service of contractors performing work under contracts with your Board. On the whole, it is my opinion that this statute applies to the laborers in question.

Yours very truly,

HENRY C. ATTWILL, *Attorney-General.*

Civil Service — Conviction of Crime against Laws of Commonwealth — Violation of Traffic Regulations.

A person convicted of allowing his automobile to remain standing on a public highway in Boston for more than twenty minutes in violation of a traffic regulation established by the board of street commissioners of that city has not been convicted of a crime against the laws of the Commonwealth within the meaning of R. L., c. 19, § 17.

SEPT. 24, 1915.

Civil Service Commission, Rooms 151–152, State House, Boston, Mass.

GENTLEMEN: — You have requested the opinion of this department upon the question of whether or not the conviction of a person for allowing his automobile to remain standing on Tremont Street, Boston, over twenty minutes is the conviction of a crime within the meaning of section 17 of chapter 19 of the Revised Laws and Civil Service Rule 8.

R. L., c. 19, § 17, provides as follows: —

No person shall be appointed to or employed in any office to which the provisions of this chapter apply within one year after his conviction of any crime against the laws of this commonwealth.

Civil Service Rule 8 is as follows: —

No application for appointment will be accepted from . . . any person who within the year preceding his application has been convicted of any crime against the laws of this commonwealth; and the name of any such person may be removed from any eligible list.

The act of which this applicant was found guilty was not in violation of any statute of this Commonwealth nor of any ordinance passed by the city council of the city of Boston, but was in violation of section 11 of Article V. of the street traffic regulations promulgated by the board of street commissioners of the city of Boston. Such a rule can stand in no more favorable position than an ordinance itself.

The question as to how far and to what extent proceedings for violations of the ordinances of municipal corporations are to be regarded as prosecutions for crime presents a question of considerable nicety. In many States they are held to be civil or penal actions, — *State* v. *Robitshek*, 60 Minn. 123; *Greeley* v. *Hamman*, 12 Colo. 99; and *People* v. *Jackson*, 8 Mich. 110, — although in this Commonwealth they are

treated for some purposes as criminal in their nature. *In re Goddard*, 16 Pick. 504; *Com.* v. *Worcester*, 3 Pick. 462, 474.

The issue here, however, is not whether the violation of such an ordinance or by-law is essentially a public wrong, but is whether such violations were intended to be included in the disqualifying provisions above quoted.

In many jurisdictions, although not in Massachusetts, the question has arisen as to whether under a statute such as our R. L., c. 175, § 21, which provides that the conviction of a witness of a crime may be shown to affect his credibility, the conviction of a person for a violation of a municipal ordinance may be shown, and the courts have uniformly held that it cannot. *State* v. *Crawford*, 58 Ore. 116; *Coble* v. *State*, 31 Oh. St. 100; *Koch* v. *State*, 126 Wis. 470, 478; *People* v. *Manistee Co.*, 26 Mich. 422; *Gillman* v. *State*, 165 Ala. 135.

The question here is further simplified because the term used is not "*crime*," but is "*crime against the laws of the Commonwealth.*" The laws of the Commonwealth consist of its Constitution, statutes and common law. There is an obvious difference between such general laws and an ordinance or by-law of a municipal corporation. The latter is strictly local in its operation, and does not constitute a part of the law of the land. For example, although a court is bound to take judicial notice of the public laws of the State, it will not judicially notice a municipal ordinance or by-law. *O'Brien* v. *City of Woburn*, 184 Mass. 598; *Attorney-General* v. *McCabe*, 172 Mass. 417; *Mahar* v. *Steuer*, 170 Mass. 454.

For the above reasons I am of the opinion that a violation of the regulations of the board of street commissioners does not come within the purview of the acts above quoted, and that the applicant in question is not thereby disqualified.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Registered Pharmacist — Ownership of Stock in Corporation — Payment by Promissory Note.

The fact that a registered pharmacist holds a certificate of stock in a corporation formed to carry on a drug business, for which he has paid by giving to the corporation his personal note, does not necessarily make him an owner of such stock within the meaning of R. L., c. 100, § 22, as amended by St. 1913, c. 410. The question of *bona fide* ownership must be determined on the facts of each case.

If stock held by a registered pharmacist in such a corporation is mortgaged or pledged he is not an owner of it within the meaning of this statute.

Oct. 5, 1915.

Mr. Albert J. Brunelle, *Secretary, Board of Registration in Pharmacy.*

Dear Sir: — You ask for an opinion as to whether a license may be granted to a registered pharmacist under R. L., c. 100, § 22, as amended by St. 1913, c. 410, if said registered pharmacist submits a certificate of stock of the value of $500, and states under oath that he has paid for the same by his personal note to the company.

The material portion of the statute referred to is as follows: —

A registered pharmacist who owns stock of the *actual value* of at least five hundred dollars in a corporation which has been incorporated for the purpose of carrying on the drug business, and who conducts in person the business of a store of such corporation, shall be considered as actively engaged in business on his own account, and as qualified to receive a license for such store.

In my judgment a Massachusetts corporation has no authority to issue stock in consideration of promissory notes made to it by the person to whom the stock is issued. Unless there is specific statutory authority to the contrary, the same holds true as to a foreign corporation. The burden is on any foreign corporation asserting such authority to satisfy your Board of the truth of the claim.

The legislative intent is clear, that a recipient of a license under this act must be a *bona fide* owner of stock to the value of $500.

If a registered pharmacist actually owns such stock by a purchase in good faith, and holds it in his own name, and neither mortgages nor pledges the same, he is the owner of the stock, and is qualified to receive a license under the statute.

On the other hand, if the stock is mortgaged he is not the owner but merely has an equity, and the mortgagee is the holder of the legal title. If the stock is pledged the pledgee has a lien on the property. *Thompson* v. *Dolliver*, 132 Mass. 103. In neither case can the mortgagor or pledgor be said to own the stock within the meaning of the statute. Even the colorable transfer of the stock upon the books of the corporation to the pledgor or mortgagor will not qualify him as a

licensee under the law. *See Baker's Appeal,* 108 Pa. St. 510, *re Argus Printing Company,* 1 N. D. 434, and cases cited. It is my opinion that it is the duty of your Board to require from each applicant for a license under the provisions of this statute satisfactory evidence that such applicant is in fact the true owner of stock in the corporation to the value of $500.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Minimum Wage Commission — Minimum Wage — Fines — Payments to cover Sick Benefits — Vacancies in Wage Boards.

The payment by an employer of an amount less than the minimum wage prescribed by a decree of the Minimum Wage Commission constitutes a violation of that decree, and it may not be excused by showing that the prescribed sum has been reduced because of fines for misconduct or tardiness, or because of deductions on account of benefits to accrue to the employee in case of sickness.

It is doubtful if the Minimum Wage Commission has the power to fill a vacancy in a wage board arising after that board has been fully established and organized.

OCT. 5, 1915.

Minimum Wage Commission, 1 Beacon Street, Boston, Mass.

GENTLEMEN: — You have requested my opinion upon the following question: — "If any employer, who previous to complying with the decree of the Minimum Wage Commission recommending a minimum wage for women in his employ, deducts from the recommended minimum wage payable to a female employee, fines for misconduct or tardiness, or sums due on account of expected benefits to accrue in case of sickness, are such deductions violations of the decree?"

Under St. 1912, c. 706, as amended by St. 1913, c. 330 and c. 673, and St. 1914, c. 368, your Board is officially entitled the "Minimum Wage Commission," and its purpose, as stated in the title of the act, is "to provide for the determination of minimum wages for women and minors."

The purpose delineated in the title is borne out by the enactments of the law. The wage boards established "shall endeavor to determine the minimum wage, whether by time rate or piece rate, suitable for a female employee of ordinary ability, . . . and also suitable minimum wages for learners," etc. (section 5). The entire act shows an intention that the

wages to be determined are the minimum wages for the occupation in question. It is only when the wages paid are inadequate "to supply the necessary cost of living and to maintain the worker in health" that the investigations of your Board become operative (sections 3, 4).

If the wages decreed by your Board may be diminished by reason of fine or other excuse, the purpose of the act is defeated to a considerable extent.

It is to be noticed that the primary minimum wage is for a female employee of "ordinary ability." Such an employee is not of the highest skill, and may be expected naturally to make some mistakes, allowance for which must be presumed to have been made in determining the wage for that grade of ability. To reduce the wage fixed by deductions under whatever name is reducing the compensation below the sum fixed as a minimum.

The foregoing line of argument does not require that the employer pay the minimum wage fixed on the time basis for less time than the full period for which the rate is fixed. If an employee for whom a minimum wage has been determined on the basis of an eight-hour day should work but seven hours, she, of course, is entitled to pay for only the seven hours' work. I understand your question, however, to refer to an arbitrary amount above a *pro rata* deduction for the time lost imposed as a penalty or fine, and such action seems to be contrary to the spirit and terms of the act. Accordingly, I am of the opinion that the payment of an amount less than the minimum wage prescribed by a decree of your commission constitutes a violation of the decree, and may not be excused by a claim that the sum has been reduced because of fines for misconduct or tardiness, or of deductions on account of expected benefits to accrue in case of sickness.

You have also requested my opinion as to the proper procedure for filling a vacancy in the representation of employees in any industry upon a duly organized wage board.

There is nothing in the act giving specific authority to your commission to fill vacancies upon a wage board. Until a wage board has been organized I am of opinion that you may make appointments to take the places of persons appointed who may decline appointment, as this is simply an act incidental to creating the board. Where, however, the board has been organized and a vacancy occurs, I think it extremely doubtful if your commission has such power. In

view of the fact that your authority to publish names of employers who do not comply with the recommendations of a wage board as confirmed by your commission is dependent upon your compliance with the statute, I think it unwise for your commission to attempt to fill vacancies until such time as you may receive further legislative authority. No permanent injury can come to the interests of the employees by reason of such a vacancy, since it is in the discretion of your commission, under the provisions of section 6, to disapprove any or all recommendations made by such a board and to recommit the subject to a new wage board.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Licensed Electricians — Licensed Journeymen — Right to do Contract Work — Employment of Learners or Apprentices.

A journeyman electrician duly licensed under Gen. Acts, 1915, c. 296, has the right, by contract or otherwise, to do the same class of work as is done by master electricians, provided that he does the work himself with his own hands and does not employ any journeyman to assist him, and he may in such work employ learners or apprentices working with him and under his direct personal supervision.

OCT. 6, 1915.

State Examiners of Electricians, State House.

GENTLEMEN: — You have requested my opinion as to the interpretation to be placed upon chapter 296 of the General Acts of 1915, as set forth in the following questions: —

Can a journeyman who is licensed under the provisions of chapter 296 of the General Acts of 1915, by virtue of such license, agree to perform and do contract work in the installation of "wires, conduits, fixtures or other appliances for carrying or using electricity for light, heat or power purposes," provided that he does the work himself, with his own hands, and does not employ any journeymen to assist him?

Can a journeyman licensed under the provisions of chapter 296 of the General Acts of 1915 agree to perform and perform the same class of work, by contract or otherwise, as is completed and performed by the master electricians, provided he does the work with his own hands and does not employ any journeymen electricians to aid or assist him in the work?

Has a licensed journeyman electrician, under the provisions of chapter 296 of the General Acts of 1915, the right to perform and do work by contract or otherwise in the installation of "wires, conduits, fix-

tures or other appliances for carrying or using electricity for light, heat or power purposes," provided that he does the same with his own hands; and has he the further right to employ learners or apprentices working with and under his direct personal supervision in the doing of such work?

The statute in question nowhere in express terms forbids a journeyman from making a contract to do, and, in fact, personally doing, the work in the installation of wires, conduits, fixtures or other appliances.

The restrictive provisions of the act are merely that "no person . . . shall engage in or work at the business of installing wires, conduits, etc., . . . either as a master or employing electrician or as a journeyman electrician, unless such person . . . shall have received a license."

The words "master or employing electrician" as used in this act "shall mean a corporation, firm or person, having a regular place of business, who, *by the employment of journeymen*, performs the work of installing wires," etc.

The word "journeyman" as used in this act "shall mean a person who does any work of installing wires, conduits. apparatus, fixtures and other appliances for hire." (Gen. Acts, 1915, c. 296, § 1.)

It is expressly provided that a master's certificate "shall not entitle the holder individually to engage in or perform the actual work of installing, . . . but shall entitle him to conduct business as an employing or master electrician."

A journeyman's certificate authorizes the person named "to enter upon or engage in the occupation of journeyman electrician," or in other words, adopting the definition of section 1, to engage in "any work of installing wires, etc., . . . for hire."

A provision that a man licensed and certified to be competent to do the work in question could not lawfully do such work unless he were also licensed to employ others to do it, or without letting his services out to a licensed master electrician, would be such a limitation upon what have generally been recognized as fundamental rights of a citizen of this Commonwealth and country that it should not be read into a statute unless clearly called for. The present statute, so far from containing such clear language, seems rather to countenance the opposite view, and accordingly I am of the opinion that all of your questions should be answered in the affirmative.

Your third question raises the inquiry as to whether a journeyman electrician contracting and doing the work of installation with his own hands and without employing other journeymen has "the further right to employ learners or apprentices working with and under his direct personal supervision in the doing of such work." Apart from the provisions of section 8 of the act it might be argued that such course of conduct on his part would make him a "master or employing electrician," for which a master's certificate would be required.

Section 8, however, provides: —

> Nothing in this act shall be construed as forbidding the employment of learners or apprentices working with and under the direct personal supervision of journeymen electricians duly certified as provided in this act.

This language is sweeping in its terms, and so long as its provisions are carefully complied with I am of the opinion that such employment by a journeyman would not subject him to the penalty provided.

The opinion of the Supreme Court in the case of *Burke* v. *Holyoke Board of Health*, 219 Mass. 219, to which you have referred, is a decision to the same effect as that given above upon a set of statutes somewhat analogous.

As stated above, accordingly, I am of the opinion that all of your questions are to be answered in the affirmative.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Taxation — Income from Annuity — Contract issued by a Savings Bank.

The income from an annuity contract issued by a savings bank under St. 1907, c. 561, is exempt from local taxation by the provision of section 24 of that statute, that "all insurance policies and annuity contracts issued by such banks shall otherwise be exempt from taxation."

OCT. 11, 1915.

Hon. WILLIAM D. T. TREFRY, *Tax Commissioner.*

DEAR SIR: — I beg to acknowledge your request for an opinion as to whether the income from an annuity contract issued by a savings bank under the authority of St. 1907, c. 561, is taxable locally under the provisions of St. 1909, c. 490, Part I., § 4, cl. 4.

The last-mentioned clause is as follows: —

The income from an annuity, and the excess above two thousand dollars of the income from a profession, trade or employment accruing to the person to be taxed during the year ending on the first day of April of the year in which the tax is assessed. Incomes derived from property subject to taxation shall not be taxed.

I know of no provision of law exempting from taxation the income from an annuity contract issued by an ordinary insurance company. It is plain, therefore, that the income from such an annuity is taxable under this clause; and it is plain from an examination of this clause in its present form, and particularly from an examination of it as it appeared in R. L., c. 12, § 4, that the exemption of $2,000 made in cases of income from a profession, trade or employment does not apply to such an annuity. The annuity is taxable for its full amount.

By St. 1907, c. 561, savings banks were authorized under certain conditions and subject to the supervision of the insurance department to establish insurance departments and to issue from those departments life insurance contracts to an amount not exceeding $500 and annuity contracts calling for a payment of not more than $200 annually. The limitation upon the amount of a life insurance policy which such a department might issue was subsequently increased to $1,000. (St. 1915, c. 32.)

St. 1907, c. 561, § 24, provided that savings banks should pay a tax upon funds held in or in connection with their insurance departments "to the same extent and in the same manner as taxes are now payable on deposits held by the savings department." It provided that they should not be taxed otherwise, and then enacted, "All insurance policies and annuity contracts issued by such banks shall otherwise be exempt from taxation."

The real question, then, is whether this provision last quoted is sufficiently broad to exclude the income of annuity contracts issued by savings banks under this statute. Obviously there is a distinction between the present value of an annuity contract and the income payable annually to the holder of such a contract. If the language of section 24 is construed strictly it exempts from taxation only the former and not the latter.

It seems to me, however, that in view of the apparent pur-

pose of St. 1907, c. 561, this provision should be given a broad construction. Without going into the details of the system of insurance created by that chapter it seems to have been plainly intended to establish an agency for issuing small life insurance policies and annuity contracts to citizens of this Commonwealth at a low cost and upon a sound financial basis. The statute provides that the Commonwealth itself, through furnishing the services of a State actuary and a State medical director and in other ways, shall bear a substantial portion of the expense of operating these agencies. Certain of the funds established for the foundation of these departments are held by trustees appointed by the Governor with the advice and consent of the Council. Though the Commonwealth is not strictly, through this means, engaging in the insurance business, it is aiding to a very substantial extent these agencies established by it for the purpose of providing sound insurance to people of small means at a low cost.

In view of these considerations and the small amount of income that can be paid under such annuity contracts, it does not seem to me reasonable that the Legislature intended that the contracts themselves should be exempt from taxation, while the chief incident of such contracts, namely, the annual annuity paid on account of them to their holders, should be subject to taxation. Accordingly, in answer to your inquiry I state it to be my opinion that the income from such an annuity is not taxable locally under the provision of law to which you refer.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Taxation — Corporation Franchise Tax — Merchandise — Tangible Property held in Pledge.

Tangible personal property held by a Massachusetts corporation in pledge as security for money loaned by it is to be treated in determining its franchise tax as merchandise of the corporation, within the meaning of St. 1909, c. 490, Part III., § 43.

DEC. 4, 1915.

Board of Appeal, State House.

GENTLEMEN: — I beg to acknowledge your request for my opinion upon the question whether articles of personal property left in pledge at a collateral loan company's or pawn-

broker's shop should be treated as merchandise or as bills receivable in assessing the corporate franchise tax. I understand that the question arises with reference to the assessment of the tax upon the Boston Loan Company for the year 1915; that their tax return shows an item of "accounts receivable, $89,908.14," and that the Tax Commissioner treated this item as representing merchandise pledged for loans; and that in computing the tax under the maximum clause he used this item as the value of merchandise of the corporation.

As I understand it, this corporation loans money to its customers upon personal property pledged by them to it as security, and no notes are taken from the customers, the obligation to repay being treated merely as an ordinary item of bills receivable. The corporation issues at the time of the loan to the customer an ordinary certificate or ticket showing the amount and terms of the loan and the description of the property pledged.

Apparently no question is raised but that the personal property in question is merchandise within the meaning of St. 1909, c. 490, Part III., § 43. It is suggested, however, that this property is owned by the pledgors and not by this corporation, which has merely a special property in it as pledgee. This is undoubtedly true; but St. 1909, c. 490, Part I., § 26, as amended, in dealing with the local taxation of such property provides: —

> Personal property mortgaged or pledged shall, for the purpose of taxation, be deemed the property of the party in possession thereof on the first day of April. . . .

It is well settled that this section applies to tangible personal property only. *Waltham Bank* v. *Waltham*, 10 Met. 334; *Chase* v. *Boston*, 193 Mass. 522, 527. The property in question, therefore, if held upon the same terms and under the same circumstances by an individual engaged in the same business as this corporation, or by a foreign corporation (see *Boston Loan Co.* v. *Boston*, 137 Mass. 332), would be subject to a general property tax.

The word "merchandise," as used in section 43, includes all merchandise of a domestic corporation, whether taxable if owned by a natural person or not. *Farr Alpaca Co.* v. *Commonwealth*, 212 Mass. 156. But this section must, in my opinion, be interpreted with reference to section 26 of Part

I., quoted above, and therefore it should be held that all merchandise which is to be treated as the merchandise of a natural person for the purposes of local taxation, is, when held by a corporation under the same conditions, to be treated as merchandise of the corporation for the purpose of determining the corporate franchise tax. It follows, therefore, that, in my opinion, the personal property held by this corporation as pledgee was properly treated by the Tax Commissioner as merchandise within the meaning of section 43. It is to be noted, however, that such merchandise should be taxed at its actual value as determined by the Tax Commissioner, and not necessarily at the amount of the bills receivable which it is held to secure. The Tax Commissioner and your Board may properly take into consideration this item of bills receivable in determining the value of the property, but you may also consider other evidence upon that issue and fix the value of the property at an amount greater or less than the total of bills receivable, as the evidence may warrant.

Yours very truly,

HENRY C. ATTWILL, *Attorney-General.*

Insurance — Stock Insurance Companies — Participating Policies — Restriction to One Class of Insurance.

A stock insurance company, other than a life insurance company, which is transacting, as permitted by law, several classes of insurance, may issue policies in one class which provide for a participation in the profits in that class by the holders of such policies, although at the same time it is issuing nonparticipating policies in other classes of insurance.

DEC. 9, 1915.

Hon. FRANK H. HARDISON, *Insurance Commissioner.*

DEAR SIR: — You have requested my opinion as to whether a stock insurance company other than life, transacting as permitted by law several classes of insurance, may issue policies in one class or line, such as workmen's compensation, which provide for distribution of part of the profits in that class among those who have been holders of like policies while the profits were being earned. In other words, may such a company issue participating policies and confine their issue to one class of insurance.

There seems to be no provision of the statutes directly

limiting the powers of such companies in such way as to prevent the issuance of the type of policy described.

It has been argued, however, that such policy would violate the provisions of St. 1912, c. 401, entitled, "An Act to prohibit discrimination or rebates of premiums for policies issued by insurance companies other than life." This act is a revision of St. 1908, c. 511, which is similarly entitled.

Section 1 of the 1912 act provides: —

> No insurance company . . . shall pay or offer to pay or allow in connection with placing or attempting to place insurance any valuable consideration or inducement not specified in the policy contract of insurance, or any rebate of premium payable on a policy, or any special favor or advantage in the dividends or other benefits to accrue thereon; or give, sell or purchase or offer to give, sell or purchase in connection with placing or attempting to place insurance anything of value whatsoever not specified in the policy.

There can be no contention that the action proposed would constitute giving a valuable consideration not specified in the policy or a rebate of premium. It is suggested, however, that if a company issuing several lines of policies permits a participation in the profits as to one line, it does thereby give a special favor or advantage in the dividends to accrue thereon.

On the supposition of facts made it would seem to be impossible to decide whether, as a matter of fact, the policy containing the dividend provision does grant any advantage over the other line, since the premium in the nonparticipating policy may be so low that no profits are or can be made thereon, while the premium on the participating policy may be made unnecessarily high, and the net result from the dividend provision be only the loss of use by the policyholder of the extra amount of the premium which he may later get back in dividends.

However that may be, the argument presented disregards the language of the phrase, and particularly the use of the word "special." It does not seem to have been the intent of the Legislature to prevent the issuance of participating policies. On the contrary, the language appears to contemplate that there may be provisions calling for the payment of dividends, and it therefore prohibits the granting of any *special* favor or advantage therein. It is not dividends that are prohibited, but special favors in the dividends that are to

accrue. In this connection "special" seems to be used in the sense of "peculiar or distinct of the kind; of exceptional character, amount, degree, or the like; especially distinguished; express; particular." (Century Dictionary.)

This clause must be read in connection with the title of the act and the other prohibitions, in order to arrive at its true meaning; and so read it must be some special favor or advantage in the dividends, of a character similar to or like the granting of rebates or payment of considerations not specified in the policy. The determination of a stock company to conduct its business of workmen's compensation insurance on a participating basis, and its general liability on a nonparticipating basis, partakes of none of these features. The evil sought to be eliminated is discrimination between individuals properly members of the same class, rather than difference between properly separated classes. So long as a class is selected upon a reasonable basis I find nothing in this act which, in my opinion, prevents its being treated as such, and the function of the act is fulfilled in preventing discrimination between the members of such class.

It is to be observed that St. 1912, c. 401, and St. 1908, c. 511, are in the main but extensions to the remaining kinds of insurance companies of requirements long applicable to life insurance, and that the phrase in question has appeared in the statutes with reference to life insurance since 1887 (St. 1887, c. 214, § 68; St. 1907, c. 576, § 69). Yet down to 1908 it apparently was considered lawful for a stock company to issue life insurance policies on either or both a participating and nonparticipating basis (see St. 1907, c. 576, §§ 76, 81).

Accordingly, I am of the opinion that it is lawful for a stock insurance company other than life, which is transacting as permitted by law several classes of insurance, to issue policies in one class or line which provide for a participation in the profits in that class by the holders of such policies, although at the same time issuing nonparticipating policies in other classes of insurance.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

Insurance — Life Insurance — Accident Insurance — Two Classes in One Policy.

A life insurance policy containing all the standard provisions required for such insurance, and also containing a provision for the payment of double the regular amount of the policy if death results from accident while the insured is traveling as a passenger on a public conveyance, is contrary to the provisions of St. 1907, c. 576, § 34, providing that policies for different classes of insurance shall be in separate and distinct policies, and also is in violation of St. 1910, c. 493, requiring certain standard provisions in accident policies.

The provision in such a policy for the payment of an additional amount in case of death by accident constitutes accident insurance.

DEC. 11, 1915.

Hon. FRANK H. HARDISON, *Insurance Commissioner.*

DEAR SIR: — An insurance policy has been submitted for your approval which in general provides for life insurance and contains all the standard provi ions required for such insurance, but also contains a further provision for payment of double the regular amount of the policy if death results from accident while the insured is traveling as a passenger on a public conveyance.

The question therefore arises whether such a policy is contrary to the provisions of St. 1907, c. 576, § 34 —

> Contracts of insurance for each of the classes specified in section thirty-two shall be in separate and distinct policies notwithstanding any provision of this act which permits a company to transact more than one of said classes of insurance —

or falls within St. 1910, c. 493, requiring certain standard provisions in accident and health policies.

This latter act provides that "no policy of insurance against loss or damage from disease or by the bodily injury or death by accident of the assured shall be issued or delivered in this commonwealth" until certain conditions are complied with and unless certain provisions are therein contained.

It is earnestly argued that the policy in question is strictly a policy of life insurance, and it may well be admitted that such is the case. The question still remains, however, as to whether it is not also accident insurance and within the requirements of the statutes quoted above.

It is to be noticed that in denominating a certain policy as

life insurance one may proceed upon a different basis of classification from that adopted in section 32 of the insurance law (St. 1907, c. 576), since the classification made therein in general is determined by the nature of the hazard or mischance protected against, while in life insurance, as the term is frequently used, it is the interest of the assured, to wit, his life, which furnishes the class. Naturally, under such circumstances the terms used may overlap, yet in most instances it will be clear that one line predominates and the other is but an incident.

As said by the court in *Metropolitan Life Insurance Co.* v. *Insurance Commissioner*, 208 Mass. 386, 389: —

> An ordinary life insurance policy includes the occurrence of death by accident as one of the conditions which call for a payment by the company, as well as death from any other cause, and ordinary accident policies include injuries by accident causing death, and to that extent they provide insurance of life. Yet neither of these two classes of policies is, for that reason, brought within the other class also.

If we assume the simple case of a policy covering death by accident and nothing more, it may well be said in a certain sense to be a contract of life insurance (see *Logan* v. *Fidelity and Casualty Co.*, 146 Mo. 114), but it is just as certain, under the terms of our statute, a contract of accident insurance.

The classification found in section 32 does not include life insurance, and nowhere in the statute is there to be found a categorical definition of that term. Section 66 defines what is to be treated as a life insurance company, but includes companies issuing contracts which cannot be regarded as life insurance, such, for example, as pure endowments and annuities. So far as the section relates to insurance the pertinent description is of a company doing business which involves "the payment of money . . . *conditioned* upon the continuance or cessation of human life." In other words, in this definition the hazard or contingency insured against is loss of life. In the accident policy it is the accident which furnishes the hazard, while the disability, loss of limb or loss of life following thereafter furnishes, not the condition upon which payment is to be made, but determines the amount of damage or loss which has been suffered, and is to be compensated for by reason of the happening of the condition insured against, to wit, the accident. It would seem, therefore, that in the simple case suggested, of a policy merely covering death by

accident, it should be treated primarily as an accident policy within the provisions of the statutes mentioned.

St. 1907, c. 576, § 32, cl. 5, permits companies to be organized "to insure any person against bodily injury or death by accident." In my opinion the simple form of policy supposed exactly comes within the language just quoted. It would seem to follow, applying the words of section 34, that contracts for such insurance (being one of the classes specified in section 32) must "be in separate and distinct policies."

Similarly, such a policy seems included in the terms of St. 1910, c. 493, § 1, which, leaving out phrases not pertinent, would read: "No policy of insurance against loss or damage . . . by . . . death by accident of the assured shall be issued" unless the conditions therein set forth are complied with. Stated in this short form the simple case of a policy covering death by accident is exactly what is described by the statute.

While the policy now under consideration does not in terms provide in one clause for $1,000 straight life insurance, and in another clause for a further insurance of $1,000 for death by accident, neither the limitation upon the kind of accident insured against nor the fact that the amount is expressed as a double payment in case death occurs in the manner specified seems to me to change the situation. The effect in either case is the same.

The reasoning of the opinion in the case of *Metropolitan Life Insurance Co.* v. *Insurance Commissioner, supra,* appears to support this conclusion. While the decision in that case was to the effect that the policy then under consideration (which provided for only a fractional amount of the face value if death occurred within certain limited periods, but for the full amount if such death were by accident) did not involve any element of accident insurance, it was based upon a careful analysis of the policy, and a conclusion that the effect was "as if the limitation upon payments for deaths occurring within six months were expressed as applying to such deaths occurring from causes other than accidents." "It is not the giving of direct affirmative benefits of a special kind on account of the accident."

The present policy is precisely what the policy in that case was thus stated not to be.

In the able and exhaustive argument in behalf of the insurance company it is pointed out that some of the provisions required by the 1910 act to be inserted in accident policies

are most inapt as applied to the policy in question. This, however, would seem rather to demonstrate the wisdom of the requirement of section 34, that policies of different classes shall be separate and distinct, than to lead to a conclusion that the feature of double indemnity is not in its essence accident insurance as to the extra payment offered in case death results from accident in the manner specified.

In my opinion you are justified in refusing to approve the form of policy submitted, both by the provisions of St. 1907, c. 576, § 34, and St. 1910, c. 493.

Very truly yours,

HENRY C. ATTWILL, *Attorney-General.*

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LIST OF CASES

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DURING THE YEAR 1915.

GRADE CROSSINGS.

Notices have been served upon this department of the filing of the following petitions for the appointment of special commissioners for the abolition of grade crossings: —

Berkshire County.

Lanesborough, Selectmen of, petitioners. Petition for abolition of Valley Road and Glen Road crossings. Railroad Commissioners appointed commissioners. Commissioners' report filed. Frank H. Cande appointed auditor. Auditor's third report filed. Pending.

North Adams, Mayor and Aldermen of, petitioners. Petition for abolition of State Street and Furnace Street crossings. Edmund K. Turner, David F. Slade and William G. McKechnie appointed commissioners. Commissioners' report filed. Pending.

Pittsfield, Mayor and Aldermen of, petitioners. Petition for abolition of Merrill crossing in Pittsfield. Thomas W. Kennefick, Frederick L. Green and Edmund K. Turner appointed commissioners. Pending.

Stockbridge, Selectmen of, petitioners. Petition for abolition of South Street crossing. Railroad Commissioners appointed commissioners. Commissioners' report filed. A. W. DeGoosh appointed auditor. Auditor's first report filed. Pending.

Stockbridge. Berkshire Railroad, petitioner. Petition for abolition of Glendale station crossing. Pending.

West Stockbridge, Selectmen of, petitioners. Petition for abolition of grade crossing at Albany Street. James D. Cote, Charles W. Bosworth and James L. Tighe appointed commissioners. Pending.

Bristol County.

Mansfield. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of grade crossing at North Main, Chauncey, Central, West,

School and Elm streets in Mansfield. Samuel L. Powers, Stephen S. Taft and Wm. Jackson appointed commissioners. George F. Swain appointed commissioner in place of Wm. Jackson, deceased. Pending.

Somerset. New York, New Haven & Hartford Railroad Company, petitioner. Petition for abolition of grade crossing at Wilbur Avenue. James D. Colt, Henry H. Baker and Louis Perry appointed commissioners. Commissioners' report filed. Edward A. Thurston appointed auditor. Auditor's first report filed. Pending.

Swansea. New York, New Haven & Hartford Railroad Company, petitioner. Petition for abolition of grade crossing at River Road. James D. Colt, Henry H. Baker and Louis Perry appointed commissioners. Commissioners' report filed. Edward A. Thurston appointed auditor. Auditor's first report filed. Pending.

Taunton, Mayor and Aldermen of, petitioners. Petition for abolition of grade crossings at Danforth and other streets in Taunton. Thomas M. Babson, George F. Swain and Edwin U. Curtis appointed commissioners. Charles H. Beckwith appointed commissioner in place of Thomas M. Babson, deceased. Commissioners' report filed. James A. Stiles appointed auditor. Pending.

Essex County.

Gloucester. Boston & Maine Railroad, petitioner. Petition for abolition of crossings at Magnolia Avenue and Brays crossing. Arthur Lord, Moody Kimball and P. H. Cooney appointed commissioners. Commissioners' report filed. A. W. DeGoosh appointed auditor. Auditor's third report filed. Pending.

Gloucester. Directors of Boston & Maine Railroad, petitioners. Petition for abolition of grade crossing between Washington Street and tracks of Boston & Maine Railroad. Pending.

Haverhill, Mayor and Aldermen of, petitioners. Petition for abolition of Washington Street and other crossings in Haverhill. George W. Wiggin, William B. French and Edmund K. Turner appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. E. A. McLaughlin appointed auditor in place of Fred E. Jones, deceased. Auditor's sixteenth report filed. Pending.

Ipswich, Selectmen of, petitioners. Petition for abolition of High Street and Locust Street crossings. Geo. W. Wiggin, Edmund K. Turner and William F. Dana appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. E. A. McLaughlin appointed auditor in place of Fred E. Jones, deceased. Auditor's fourth report filed. Pending.

Lawrence, Mayor and Aldermen of, petitioners. Petition for abolition of crossing at Merrimac and other streets in Lawrence. Robert O. Harris, Edmund K. Turner and Henry V. Cunningham appointed commissioners. Pending.

Lynn, Mayor and Aldermen of, petitioners. Petition for abolition of Summer Street and other crossings on Saugus branch of Boston & Maine Railroad and Market Street and other crossings on main line. George W. Wiggin, Edgar R. Champlin and Edmund K. Turner appointed commissioners. Commissioners' report filed. Edward A. McLaughlin appointed auditor. Auditor's sixth report filed. Pending.

Lynn, Mayor and Aldermen of, petitioners. Petition for abolition of grade crossings at Pleasant and Shepard streets, Gas Wharf Road and Commercial Street, on the Boston, Revere Beach & Lynn Railroad. Pending.

Salem. Directors of Boston & Maine Railroad, petitioners. Petition for the abolition of grade crossings at Bridge, Washington, Mill, North, Flint and Grove streets in Salem. Patrick H. Cooney, George F. Swain and William A. Dana appointed commissioners. Pending.

Salem, Mayor and Aldermen of, petitioners. Petition for abolition of Lafayette Street crossing in Salem. Pending.

Franklin County.

Deerfield, Selectmen of, petitioners. Petition for abolition of "Upper Wisdom Road" crossing. Edmund K. Turner, Calvin Coolidge and Hugh P. Drysdale appointed commissioners. Commissioners' report filed. Lyman W. Griswold appointed auditor. Auditor's first report filed. Pending.

Erving, Selectmen of, petitioners. Petition for abolition of grade crossing on the road leading from Millers Falls to Northfield. Samuel D. Conant, Arthur H. Beers and Charles C. Dyer appointed commissioners. Pending.

Greenfield, Selectmen of, petitioners. Petition for the abolition of Allen and Russell streets crossings in Greenfield. Edmund K. Turner, Walter P. Hall and Fred D. Stanley appointed commissioners. Stephen S. Taft appointed auditor. Auditor's first report filed. Disposed of.

Greenfield, Selectmen of, petitioners. Petition for abolition of grade crossing at Silver Street. Stephen S. Taft, Henry P. Field and Thomas J. O'Connor appointed commissioners. Commissioners' report filed. Stephen S. Taft, Jr., appointed commissioner in place of Stephen S. Taft resigned. Pending.

Northfield, Selectmen of, petitioners. Petition for abolition of crossing on road to South Vernon. Edmund K. Turner, Charles W. Hazelton and Charles H. Innes appointed commissioners. Commissioners' report filed. James J. Irwin appointed auditor. Auditor's first report filed. Pending.

Hampden County.

Palmer, Selectmen of, petitioners. Petition for abolition of Burley's crossing in Palmer. Pending.

Russell, Selectmen of, petitioners. Petition for abolition of Montgomery Road crossing. Railroad Commissioners appointed commissioners. Commissioners' report filed. Thomas W. Kennefick appointed auditor. Auditor's third report filed. Pending.

Westfield, Attorney-General, petitioner. Petition for abolition of grade crossings at Lane's and Lee's crossings in Westfield. Patrick H. Cooney, Richard W. Irwin and Franklin T. Hammond appointed commissioners. Chas. E. Hibbard appointed commissioner in place of Richard W. Irwin, resigned. Commissioners' report filed. Walter F. Frederick appointed auditor. Auditor's second report filed. Pending.

Hampshire County.

Amherst, Selectmen of, petitioners. Petition for abolition of grade crossings at Whitney, High and Main streets. Railroad Commissioners appointed commissioners. Pending.

Belchertown, Selectmen of, petitioners. Petition for the abolition of crossing of road from Belchertown to Three Rivers and road from Bondville to Ludlow. Edmund K. Turner, F. G. Wooden and George P. O'Donnell appointed commissioners. Commissioners' report filed. Wm. H. Feiker appointed auditor. Auditor's first report filed. Pending.

Middlesex County.

Acton, Selectmen of, petitioners. Petition for abolition of Great Road crossing in Acton. Benj. W. Wells, George D. Burrage and William B. Sullivan appointed commissioners. Commissioners' report filed. Fred Joy appointed auditor. Pending.

Belmont, Selectmen of, petitioners. Petition for abolition of crossings at Waverley station. Thomas W. Proctor, Patrick H. Cooney and Desmond FitzGerald appointed commissioners. Pending.

Chelmsford, Selectmen of, petitioners. Petition for abolition of grade crossing at Middlesex Street. Pending.

Framingham, Selectmen of, petitioners. Petition for the abolition of Marble Street crossing. Pending.

Framingham, Selectmen of, petitioners. Petition for the abolition of Concord Street crossing. Pending.

Framingham, Selectmen of, petitioners. Petition for the abolition of Waverly Street crossing. Pending.

Framingham, Selectmen of, petitioners. Petition for the abolition of Bishop Street crossing. Pending.

Framingham, Selectmen of, petitioners. Petition for the abolition of Hollis and Waushakum streets crossings. Pending.

Framingham, Selectmen of, petitioners. Petition for the abolition of Claflin Street crossing. Pending.

Framingham, Selectmen of, petitioners. Petition for abolition of grade crossing at Willis Crossing. Pending.

Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of Middlesex and Thorndike streets crossings. George F. Swain, Patrick H. Cooney and Nelson P. Brown appointed commissioners. Pending.

Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of Boston Road or Plain Street, School, Walker and Lincoln streets crossings. Arthur Lord, David F. Slade and Henry A. Wyman appointed commissioners. Commissioners' report filed. A. W. DeGoosh appointed auditor. Auditor's ninth report filed. Pending.

Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of crossing at Western Avenue and Fletcher Street. Pending.

Malden, Mayor and Aldermen of, petitioners. Petition for abolition of Pleasant and Winter streets crossing in Malden. George W. Wiggin, Edmund K. Turner and

Fred Joy appointed commissioners. Commissioners' report filed. Winfield S. Slocum appointed auditor. Auditor's seventh report filed. Pending.

Marlborough, Mayor and Aldermen of, petitioners. Petition for abolition of Hudson Street crossing in Marlborough. Walter Adams, Charles A. Allen and Alpheus Sanford appointed commissioners. Commissioners' report filed. Pending.

Newton, Mayor and Aldermen of, petitioners. Petition for the abolition of Concord Street and Pine Grove Avenue crossings in Newton. George W. Wiggin, T. C. Mendenhall and Edmund K. Turner appointed commissioners. Pending.

North Reading, Selectmen of, petitioners. Petition for abolition of Main Street crossing in North Reading. Alpheus Sanford, George N. Poor and Louis M. Clark appointed commissioners. Report of commissioners filed. Thomas W. Proctor appointed auditor. Auditor's first report filed. Pending.

Somerville, Mayor and Aldermen of, petitioners. Petition for abolition of Park Street, Dane Street and Medford Street crossings in Somerville. George W. Wiggin, George F. Swain and James D. Colt appointed commissioners. Commissioners' report filed. Patrick H. Cooney appointed auditor. Auditor's eleventh report filed. Pending.

Somerville, Mayor and Aldermen of, petitioners. Petition for abolition of Somerville Avenue crossing in Somerville. George W. Wiggin, George F. Swain and James D. Colt appointed commissioners. Commissioners' report filed. Patrick H. Cooney appointed auditor. Auditor's ninth report filed. Pending.

Wakefield, Selectmen of, petitioners. Petition for abolition of Hanson Street crossing in Wakefield. Pending.

Waltham, Mayor and Aldermen of, petitioners. Petition for abolition of South Street crossing in Waltham. Geo. F. Swain, —— —— and Geo. A. Sanderson appointed commissioners. Pending.

Waltham, Mayor and Aldermen of, petitioners. Petition for abolition of Moody Street, Main Street, Elm Street, River Street, Pine Street, Newton Street and Calvary Street crossings in Waltham. Arthur Lord, Patrick H. Cooney and George F. Swain appointed commissioners. Pending.

Watertown, Selectmen of, petitioners. Petition for abolition of grade crossings at Cottage, Arlington, School, Irving and other streets in Watertown. Pending.

Wayland, Selectmen of, petitioners. Petition for abolition of grade crossing at State Road. George F. Swain, Harvey E. Shepherd and Arthur W. DeGoosh appointed commissioners. Pending.

Weston, Selectmen of, petitioners. Petition for abolition of grade crossings at Central Avenue, Conant Road, Church and Viles streets. P. H. Cooney, Louis A. Frothingham and Andrew M. Lovis appointed commissioners. Pending.

Winchester, Selectmen of, petitioners. Petition for the abolition of crossing at Winchester station square. George W. Wiggin, George F. Swain and Arthur Lord appointed commissioners. Commissioners' report filed and recommitted. Pending.

Norfolk County.

Braintree, Selectmen of, petitioners. Petition for the abolition of the Pearl Street crossing at South Braintree. Patrick H. Cooney, Frank N. Nay and George F. Swain appointed commissioners. Pending.

Braintree. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of grade crossing at School, Elm, River and Union streets in Braintree. John L. Bates, Winfield S. Slocum and Arthur H. Wellman appointed commissioners. Commissioners' report filed. Pending.

Canton. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Dedham Road crossing in Canton. Samuel L. Powers, Stephen S. Taft and Wm. Jackson appointed commissioners. Commissioners report filed. Recommitted. Pending.

Dedham, Selectmen of, petitioners. Petition for the abolition of Eastern Avenue and Dwight Street crossings in Dedham. Alpheus Sanford, Charles Mills and J. Henry Reed appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Pending.

Dover, Selectmen of, petitioners. Petition for abolition of grade crossing at Springdale Avenue and Dedham and Haven streets. Public Service Commission appointed commissioners. Pending.

Foxborough. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of grade crossing at Cohasset and Summer streets in Foxborough. Samuel L. Powers, Stephen S. Taft and Wm. Jackson appointed commissioners. Commissioners' report filed. Recommitted. Pending.

Hyde Park, Selectmen of, petitioners. Petition for abolition of Fairmount Avenue and Bridge Street crossings in Hyde Park. Boyd B. Jones, Edmund K. Turner and Fred Joy appointed commissioners. Commissioners' report filed. Thomas W. Proctor appointed auditor. Auditor's third report filed. Pending.

Needham, Selectmen of, petitioners. Petition for abolition of Charles River Street crossing in Needham. Pending.

Quincy. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Saville and Water streets crossings in Quincy. John L. Bates, Winfield S. Slocum and Arthur H. Wellman appointed commissioners. Commissioners' report filed. Pending.

Sharon. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of grade crossing at Depot, Garden and Mohawk streets in Sharon. Samuel L. Powers, Stephen S. Taft and Wm. Jackson appointed commissioners. Commissioners' report filed. Recommitted. Pending.

Westwood. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Green Lodge Street crossing in Westwood. Samuel L. Powers, Stephen S. Taft and Wm. Jackson appointed commissioners. Commissioners' report filed. Recommitted. Pending.

Plymouth County.

Rockland, Selectmen of, petitioners. Petition for abolition of grade crossings at Union and other streets in Rockland. Pending.

Suffolk County.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Dudley Street crossing in Dorchester. Thomas Post, Fred Joy and Edmund K. Turner appointed commissioners. Commissioners' report filed. James D. Colt appointed auditor. Auditor's tenth report filed. Pending.

Boston. New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Neponset and Granite avenues crossings in Dorchester. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Freeport, Adams, Park, Mill and Walnut streets and Dorchester Avenue crossings. James R. Dunbar, Samuel L. Powers and Thomas W. Proctor appointed commissioners. Commissioners' report filed. Arthur H. Wellman appointed auditor. Auditor's twenty-first report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for the abolition of the Essex Street crossing in Brighton. George W. Wiggin, William B. French and Winfield S. Slocum appointed commissioners. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Blue Hill Avenue and Oakland Street crossings in Boston. William B. French, Arthur H. Wellman and George A. Kimball appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's twenty-first report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of all crossings in East Boston. George W. Wiggin, William B. French and Edward B. Bishop appointed commissioners. Commissioners' report filed. Winfield S. Slocum appointed auditor. Auditor's seventeenth report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of crossings at Saratoga, Maverick and Marginal streets in East Boston. Railroad Commissioners appointed commissioners. Commissioners' report filed. Robert O. Harris appointed auditor. Auditor's second report filed. Pending.

Revere, Selectmen of, petitioners. Petition for abolition of Winthrop Avenue crossing in Revere of the Boston, Revere Beach & Lynn Railroad. Pending.

Worcester County.

Clinton, Selectmen of, petitioners. Petition for abolition of Sterling, Water, Main, High and Woodlawn streets crossings. George W. Wiggin, William E. McClintock and James A. Stiles appointed commissioners. Commissioners' report filed. David F. Slade appointed auditor. Frederic B. Greenhalge appointed auditor in place of David F. Slade deceased. Auditor's ninth report filed. Pending.

Harvard. Boston & Maine Railroad, petitioner. Petition for abolition of a grade crossing near Harvard station. Pending.

Holden, Selectmen of, petitioners. Petition for abolition of Dawson's crossing and Cedar Swamp crossing in Holden. Charles A. Allen, Arthur P. Rugg and Henry G. Taft appointed commissioners. Commissioners' report filed. H. L. Parker appointed auditor. Auditor's second report filed. Disposed of.

Hubbardston, Selectmen of, petitioners. Petition for abolition of Depot Road crossing in Hubbardston. Pending.

Leominster, Selectmen of, petitioners. Petition for abolition of Water, Summer, Mechanic and Main streets crossings. George W. Wiggin, George F. Swain and Charles D. Barnes appointed commissioners. Commissioners' report filed. Recommitted. Pending.

Southborough, Selectmen of, petitioners. Petition for abolition of crossing on road from Southborough to Framingham. Samuel W. McCall, Louis A. Frothingham and Eugene C. Hultman appointed commissioners. Commissioners' report filed and recommitted. Pending.

Southborough, Selectmen of, petitioners. Petition for abolition of Main Street crossing at Fayville in Southborough. Pending.

Southbridge, Selectmen of, petitioners. Petition for abolition of grade crossings at Foster, Central and Hook streets. George F. Swain, P. H. Cooney and William F. Garcelon appointed commissioners. Pending.

Webster, Selectmen of, petitioners. Petition for abolition of grade crossing at Main Street. Pending.

West Boylston. Boston & Maine Railroad Company, petitioners. Petition for abolition of Prescott Street crossing. Pending.

Worcester, Mayor and Aldermen of, petitioners. Petition for abolition of crossings at Exchange, Central and Thomas and other streets. Arthur Lord, George F. Swain and Fred Joy appointed commissioners. Pending.

Worcester, Mayor and Aldermen of, petitioners. Petition for abolition of Grafton Street crossing and eight other crossings, including alterations of Union Station. James R. Dunbar, James H. Flint and George F. Swain appointed commissioners. Commissioners' report filed. James A. Stiles appointed auditor. Auditor's seventieth report filed. Pending.

CASES ARISING IN THE COURTS

UNDER THE

ACTS RELATIVE TO INHERITANCE AND SUCCESSION TAXES.

PETITIONS FOR INSTRUCTIONS.

Barnstable County.

Dyer, Henry K., estate of. James P. Warbasse *et al.*, executors, petitioners. Petition for abatement of inheritance tax. Decree.

Berkshire County.

Barnard, Anna Eliza, estate of. Joseph R. Walker, administrator *c. t. a.*, petitioner. Decree.

Bristol County.

Borden, Matthew C. D., estate of. Bertram H. Borden *et als.*, executors, petitioners. Rescript.

Holmes, Albert W., estate of. Elizabeth R. Holmes, executrix, petitioner. Petition for abatement of inheritance tax. Attorney-General waived right to be heard.

Tappan, Fannie M., estate of. Charles R. Cummings, administrator *c. t. a.*, petitioner. Pending.

Essex County.

Clines, Mary G., estate of. Catherine A. Laycock, administratrix, petitioner. Petition for abatement of inheritance tax. Rescript.

Hoyt, William R., estate of. Charles Neal Barney, executor, petitioner. Decree.

Meserve, Chastina S., estate of. James W. Leitch, executor, petitioner. Petition for abatement of inheritance tax. Pending.

Nichols, Mary C., estate of. Frank O. Woods, executor, petitioner. Pending.

Sears, Eleonora R., estate of. Francis C. Welch *et al.*, administrators, petitioners. Petition for abatement of inheritance tax. Pending.

Hampden County.

Bellamy, Charles J., estate of. Asher Allen, administrator *c. t. a.*, petitioner. Decree.

George, Julinah R. C., estate of. Allen Webster, executor, petitioner. Petition for abatement of inheritance tax. Pending.

Gordon, Rebecca A., estate of. Jennie Gordon Ireland, executrix, petitioner. Petition for abatement of inheritance tax. Pending.

Spencer, Lucy Whitehead, estate of. Clarence G. Spencer, petitioner. Attorney-General waived right to be heard.

Whiting, Elizabeth E., estate of. Frank A. Whiting, administrator, petitioner. Pending.

Hampshire County.

Welton, Walter B., estate of. Henry W. Kidder, administrator, petitioner. Pending.

Middlesex County.

Beebe, Emily Appleton, estate of. William S. Hall *et al.*, administrators *d. b. n.*, petitioners. Pending.

Cronin, William P., estate of. Hannah J. Thomassin, executor, petitioner. Petition for abatement of inheritance tax. Pending.

Hawkridge, Edwin, estate of. Ella M. Hawkridge *et al.*, executors, petitioners. Pending.

Kemp, Horace G., estate of. Edythe M. Kemp *et al.*, executors, petitioners. Pending.

Langdell, Margaret E., estate of. Joseph H. Beale *et al.*, executors, petitioners. Attorney-General waived right to be heard.

Lawrence, Samuel C., estate of. Carrie R. Lawrence *et als.*, executrices, petitioners. Decree.

Palmer, Edward H., estate of. Emily M. Palmer *et als.*, executors, petitioners. Decree.

Perry, Emery B., estate of. Thomas Weston, executor, petitioner. Pending.

Scott, Julia A., estate of. Emma E. Doty, executrix, petitioner. Petition for abatement of inheritance tax. Pending.

Slater, Andrew C., estate of. Joseph T. Brown *et al.*, executors, petitioners. Petition for abatement of inheritance tax. Pending.

Wheeler, Jeness B., estate of. Mabel R. Wheeler *et al.*, petitioners. Attorney-General waived right to be heard.

Norfolk County.

Cabot, Arthur T., estate of. Charles Almy *et als.*, executors, petitioners. Decree.

Nichols, Lucy, estate of. Edward H. Nichols *et al.*, administrators, petitioners. Petition for abatement of inheritance tax. Decree.

Tobin, Ellen A., estate of. William Sullivan, executor, petitioner. Pending.

Tobin, Lawrence, absentee, estate of. Howard A. Wilson, receiver, petitioner. Pending.

Plymouth County.

Blenkinsop, James S., estate of. John R. Mills, administrator, petitioner. Petition for abatement of inheritance tax. Pending.

Peirce, Harriot O., estate of. Osgood Putnam, executor, petitioner. Petition for abatement of inheritance tax. Pending.

Suffolk County.

Bliss, Cornelius N., estate of. Cornelius N. Bliss, Jr., *et als.*, executors, petitioners. Petition for abatement of inheritance tax. Decree.

Bliss, Cornelius N., estate of. Cornelius N. Bliss, Jr., *et als.*, executors, petitioners. Rescript.

Butler, Joanna C., estate of. Wilfred Bolster, executor, petitioner. Decree.

Emery, Frederic W., estate of. Francis R. Hart, executor, petitioner. Submitted to determination of the court.

Sampson, Rebecca F., estate of. William E. Murdock *et al.*, executors, petitioners. Pending.

Skinner, Eliza B., estate of. George A. Gardner *et al.*, trustees, petitioners. Decree.

Tucker, Lawrence, estate of. Robert H. Gardiner *et al.*, executors, petitioners. Petition for abatement of inheritance tax. Pending.

Worcester County.

Buss, Ellen M., estate of. Joseph A. Lovering, trustee, petitioner. Pending.

Forrest, William A., estate of. Thomas F. Hisky, administrator, petitioner. Pending.

INVENTORIES.

Berkshire County.

Daley, Eliza, estate of. Edward A. Fisher, administrator. Pending.

Essex County.

Magner, Matthew J., estate of. Annie T. Magner, administratrix. Pending.

Hampden County.

Melaszansky, Joseph, estate of. Ursula J. Melaszansky, administratrix. Pending.

Suffolk County.

Baxter, Albert, estate of. Elizabeth A. Baxter, administratrix. Pending.

Blodgett, Minnie L., estate of. Clement B. Blodgett, administrator. Pending.

Dorini, Celestina, estate of. Antonio Dorini, administrator. Dismissed.

Shea, Mary A., estate of. John F. Shea, administrator. Dismissed.

PUBLIC CHARITABLE TRUSTS.

Berkshire County.

Drury Academy *v.* Attorney-General *et als.* Petition for authority to administer trust under the doctrine of *cy pres.* Submitted to the determination of the court.

Bristol County.

North Baptist Church of New Bedford, petitioner. Petition to have legal title to certain premises conveyed to it. Attorney-General waived right to be heard.

Oldfield, Charles T., *et al. v.* Attorney-General. Petition for instructions. Rescript.

Parker, Helen M., estate of. Charles M. Holmes, administrator, petitioner. Petition for instructions. Pending.

White, John, estate of. Iram N. Smith, executor, petitioner. Petition for instructions. Pending.

Essex County.

Atwood, Margaret, estate of. Henry B. Little *et als.*, petitioners. Petition for appointment of petitioners as trustees. Dismissed.

Beach, Persis A., estate of. Edward F. Childs *et als.*, formerly trustees of the First Methodist Episcopal Church of Lawrence, petitioners. Petition for instructions. Decree.

Cliftondale Chapel Association. J. Arthur Raddin, trustee, petitioner. Petition for authority to sell real estate. Attorney-General waived right to be heard.

Cliftondale Chapel Association. J. Arthur Raddin, trustee, petitioner. Petition for authority to sell real estate. Attorney-General waived right to be heard.

Garden Street Methodist Episcopal Church, trustees, petitioners. Petition for instructions. Attorney-General waived right to be heard.

Gile, David, estate of. Charles E. Sawyer, administrator, petitioner. Petition for authority to adjust claims against estate by compromise. Attorney-General waived right to be heard.

Haskins, Leander M., estate of. Grafton Butman, petitioner. Petition for appointment of trustee. Dismissed.

Hawks, Esther H., estate of. Hannah T. Carret *et al.*, trustees, petitioners. Petition for allowance of seventh account. Attorney-General waived right to be heard.

Healy, Jeremiah J., estate of. Dennis Healy, executor, petitioner. Petition for instructions. Decree.

Hill, Robert W., *et als. v.* John F. Moors *et als.* Petition to confirm conveyance of titles. Submitted to determination of the court.

Little, Adeline A., *v.* Attorney-General. Petition for instructions. Submitted to determination of the court.

Moore, Martha, estate of. Mary Barker, executrix, petitioner. Petition for instructions. Decree.

Moseley, Julia M., estate of. Oliver H. Perry *et al.*, executors, petitioners. Petition for instructions. Pending.

Protestant Episcopal Church, Trustees of Donations to the, *v.* Attorney-General *et al.* Petition for authority to sell real estate. Submitted to the determination of the court.

Sawyer, Samuel E., estate of. John Pickering Putnam *et al.*, trustees, petitioners. Petition for allowance of ninth to nineteenth accounts, inclusive. Pending.

Smith, Joseph N., estate of. Henry B. Sprague *et al.*, executors, petitioners. Petition for instructions. Attorney-General waived right to be heard.

Smith, Joseph N., estate of. Henry B. Sprague *et al.*, executors, petitioners. Petition for instructions. Decree.

Smith, Joseph N., estate of. Sarah Fuller Smith *et al.*, executors, petitioners. Petition for instructions. Decree.

Warren, Betsey K., estate of. Isaac D. Pope *et al.*, petitioners. Petition for appointment as trustees. Attorney-General waived right to be heard.

Welch, Annie C., estate of. John D. Dewhurst *et al.*, petitioners. Petition for appointment as trustees. Attorney-General waived right to be heard.

Franklin County.

Butterfield, Permelia A., estate of. Rufus T. Shumway, administrator, petitioner. Petition for instructions. Pending.

Field, Simeon A., estate of. Henry W. Montague, trustee, petitioner. Petition for allowance of third account. Pending.

Stratton, Abigail, estate of. Frank H. Montague *et al.*, trustees, petitioners. Petition for allowance of tenth account. Pending.

Williams, Philomena A., estate of. Edward H. Shephard, executor, petitioner. Petition for instructions. Attorney-General waived right to be heard.

Hampden County.

Chapin, Emily J., estate of. Carlos M. Gage, executor, petitioner. Petition for instructions. Decree.

Conner, Lydia T., estate of. James C. S. Taber, executor, petitioner. Petition for instructions. Pending.

Derby, Pardon H., estate of. Ellen B. Derby *et al.*, executors, petitioners. Petition for instructions. Submitted to the determination of the court.

Frary, Obadiah, estate of. Joseph C. Booth, administrator *c. t. a.*, petitioner. Petition for approval of agreement of compromise. Attorney-General waived right to be heard.

Marsh, Catherine E., estate of. Fred F. Partridge, petitioner. Petition for appointment as trustee. Attorney-General waived right to be heard.

Morgan, Francis C., estate of. Alonzo B. Root, executor, petitioner. Petition for instructions. Submitted to the determination of the court.

Moseley, Jane A., estate of. Peter King, petitioner. Petition for instructions. Decree.

Noyes, Emily C., estate of. George E. Clough, executor, petitioner. Petition for authority to adjust by compromise controversy in regard to will. Attorney-General waived right to be heard.

Porter, Sherman D., estate of. Edwin D. Lyford, executor, petitioner. Petition for instructions. Submitted to determination of the court.

Winter, Sarah J., estate of. Wesson Memorial Hospital, trustee, petitioner. Petition for authority to sell real estate. Decree.

Hampshire County.

Curtis, Herbert F., *et al. v.* Belchertown Baptist Religious Society *et als.* Petition for authority to convey real estate. Submitted to the determination of the court.

Russell Church in Hadley. Francis S. Reynolds, trustee. Petition for instructions. Pending.

Tuckerman, Edward, estate of. Charles E. Cotting *et al.*, trustees, petitioners. Petition for allowance of twelfth account. Attorney-General waived right to be heard.

Middlesex County.

Blood, Benjamin F., estate of. George G. Waite *et als.*, trustees, petitioners. Petition for allowance of second account. Attorney-General waived right to be heard.

Bull, Sara C., estate of. Joseph G. Thorp *et al. v.* John Lund *et al.* Petition for instructions. Pending.

Carpenter, Harriet E., estate of. Wilbur B. Parshley *et al.*, trustees, petitioners. Petition for authority to sell real estate. Attorney-General waived right to be heard.

Choate, Charles G., estate of. John M. Harlow *et als.*, trustees, petitioners. Petition for allowance of third account. Attorney-General waived right to be heard.

Copeland, Sarah E., estate of. Alba A. Giles, executor, petitioner. Petition for allowance of second account. Pending.

Dimock, Dwight L., estate of. Marilla M. Haley, trustee, petitioner. Petition for instructions. Pending.

Eddy, Mary Baker G., estate of. First Church of Christ, Scientist, in Boston, trustee, petitioner. Petition for authority to transfer real estate. Attorney-General waived right to be heard.

Fellows, James K., estate of. Winthrop P. Buttrick *et al.*, trustees, petitioners. Petition for instructions. Pending.

Fletcher, Joel Emery, estate of. Frank A. Patch, executor. Petition for approval of agreement of compromise. Attorney-General waived right to be heard.

Hammond, George P., estate of. Elizabeth F. Johnson, executrix, petitioner. Petition for instructions. Pending.

Harvard College, President and Fellows of, *v.* Attorney-General. Petition for authority to sell real estate. Attorney-General waived right to be heard.

Martin, Webster Warner, estate of. Wesley T. Lee *et al.*, trustees, petitioners. Petition for allowance of eleventh account. Attorney-General waived right to be heard.

Mellen, William H., estate of. Town of Framingham, petitioner. Petition for authority to sell real estate. Pending.

Morss, George H., estate of. Henry L. Newhall, executor, petitioner. Petition for instructions. Decree.

O'Brien, Bartholomew, estate of. Thomas J. Collins, administrator *c. t. a.*, petitioner. Petition for instructions. Pending.

Parkhurst, Emeline K., estate of. Arthur F. Pinkham *et al.*, executors, petitioners. Petition for instructions. Pending.

Protestant Episcopal Church, Trustees of Donations to the, *v.* The Parish of the House of Prayer. Petition for authority to sell real estate. Submitted to the determination of the court.

Roberts, James H., estate of. Horace M. Bickford *et als.*, trustees, petitioners. Petition for allowance of first and final account. Attorney-General waived right to be heard.

Roby, Christopher, estate of. George V. Herrig *et al.*, trustees, petitioners. Petition for allowance of seventeenth account. Attorney-General waived right to be heard.

Smith, George O., estate of. Albert S. Parsons *et als.*, trustees, petitioners. Petition for authority to sell real estate. Attorney-General waived right to be heard.

Smith, George O., estate of. Frank D. Peirce *et als.*, trustees, petitioners. Petition for authority to sell real estate. Attorney-General waived right to be heard.

Southwick, Thirza W., estate of. Harry H. Ham, petitioner. Petition for appointment as trustee. Attorney-General waived right to be heard.

Talbot, Isabella W., estate of. Adelbert L. Wait *et al.*, petitioners. Petition for appointment of trustees. Pending.

Warner, Isaac, estate of. Massachusetts Baptist Missionary Society, petitioner. Petition for appointment of trustee. Attorney-General waived right to be heard.

White, Daniel, estate of. Winslow Warren *et al.*, trustees, petitioners. Petition for allowance of sixteenth, seventeenth and eighteenth accounts. Pending.

Whitney, Caroline A. R., estate of. Charles A. Stone, trustee, petitioner. Petition for allowance of first, second and final accounts. Attorney-General waived right to be heard.

Whitney, Edward, estate of. Charles A. Stone *et al.*, trustees, petitioners. Petition for sale of real estate. Assented to petition.

Whitney, Edward, estate of. Charles A. Stone *et al.*, trustees, petitioners. Petition for allowance of first account. Attorney-General waived right to be heard.

Wright, Hapgood, estate of. Frank E. Dunbar, trustee, petitioner. Petition for instructions. Pending.

Norfolk County.

Brigham, Elizabeth F., estate of. New England Trust Company *et al.*, trustees, petitioners. Petition for allowance of third and fourth accounts. Attorney-General waived right to be heard.

Dyer, Benjamin F., *et al. v.* Attorney-General. Petition for instructions. Submitted to the determination of the court.

Jones, Edwin A., estate of. Henry S. Jones *et als.*, trustees, petitioners. Petition for instructions. Decree.

Lee, Henry, estate of. Schuyler S. Bartlett, executor, petitioner. Petition for instructions. Pending.

Mann, Jonathan, estate of. Carrie S. Leeds, petitioner. Petition for removal of trustee. Pending.

Quincy, City of, *v.* James M. Swift, Attorney-General, *et als.* Petition for authority to sell land held in trust and reinvest proceeds. Pending.

Thing, Samuel B., estate of. Fred S. Sawyer *et als.*, trustees, petitioners. Petition for instructions. Pending.

Plymouth County.

Perritt, Dora, estate of. Henry W. Barnes, administrator *c. t. a.* Petition for instructions. Decree.

Suffolk County.

Amory, Francis I., *et al. v.* Trustees of Amherst College *et al.* Petition for instructions. Pending.

Bird, John H., estate of. Charles T. Gallagher *et al.*, trustees, petitioners. Petition for allowance of fortieth account. Attorney-General waived right to be heard.

Bird, John H., estate of. Charles T. Gallagher *et al.*, trustees, petitioners. Petition for allowance of forty-first account. Attorney-General waived right to be heard.

Brigham, Robert B., estate of. New England Trust Company, trustee, petitioner. Petition for allowance of fourth, fifth and sixth accounts. Attorney-General waived right to be heard.

Bryant, John D., estate of. Arthur L. Howard *et al.*, executors, petitioners. Petition for instructions. Pending.

Children's Hospital *v.* Attorney-General *et als.* Petition for authority to sell real estate. Submitted to the determination of the court.

Cushing, Emeline, estate of. Archibald H. Grimke *et al.*, trustees, petitioners. Petition for allowance of first, second, third, fourth and fifth accounts. Attorney-General waived right to be heard.

Eckley, Frances A., estate of. Francis R. Bangs, trustee, petitioner. Petition for allowance of third to sixteenth accounts, inclusive. Attorney-General waived right to be heard.

Gwynne Temporary Home for Children *v.* Attorney-General *et als.* Petition for authority to transfer property, and petition for instructions. Decree.

Hall, Conray P., *et al.*, trustees, *v.* Attorney-General. Petition for instructions. Decree.

Hanson, Lydia M., estate of. William A. Robinson, executor, petitioner. Petition for instructions. Attorney-General waived right to be heard.

Harris, Mary, estate of. Elizabeth L. Bond, trustee, petitioner. Petition for allowance of first account. Attorney-General waived right to be heard.

Harvard College, President and Fellows of, *v.* Attorney-General. Petition for instructions. Pending.

Kimball Union Academy, Trustees of, *v.* Arthur L. Howard *et als.* Petition to compel trustees to carry out the terms of the will of John D. Bryant. Pending.

Liversidge, Thomas, estate of. Clift Rogers Clapp *et als.*, trustees, petitioners. Petition for authority to sell real estate. Decree.

Locke, Elbridge W., estate of. Otis Merriam *et al.*, trustees, petitioners. Petition for allowance of eleventh and twelfth accounts. Attorney-General waived right to be heard.

Locke, Elbridge W., estate of. Otis Merriam *et al.*, trustees, petitioners. Petition for allowance of thirteenth account. Attorney-General waived right to be heard.

Locke, Elbridge W., estate of. Prescott Chamberlain *et al.*, trustees, petitioners. Petition for authority to sell real estate. Attorney-General waived right to be heard.

Lowe, Janet M., *et al. v.* Leopold Morse Home for Infirm Hebrews *et al.* Petition for instructions. Decree.

Mabie, William I., *et al. v.* Edwin S. Gardner and the Attorney-General. Petition for instructions regarding a public charitable trust under will of Mary Redding. Pending.

Massachusetts Babies' Hospital *v.* Attorney-General *et als.* Petition for authority to administer fund *cy pres.* Submitted to determination of court.

Massachusetts Baptist Missionary Society, trustee. Petition for authority to sell real estate. Attorney-General assented to petition.

Massachusetts General Hospital *v.* Attorney-General. Petition for authority to sell real estate. Decree.

Newcomb, Helen D., estate of. Alice E. Stedman, administratrix, petitioner. Petition for instructions. Decree.

Pierce, Katharine C., estate of. Frank S. White *et al.*, executors and trustees, petitioners. Petition for allowance of first and final account of executors and first account of trustees. Pending.

Pratt, Sarah E., estate of. Laurence Minot, executor, petitioner. Petition for authority to pay legacy. Attorney-General waived right to be heard.

Ranlett, Leonard B., estate of. Dana D. Holbrook, executor, petitioner. Petition for instructions. Decree.

Smith, James, estate of. Clarence W. Dealtry, petitioner. Petition for appointment as trustee. Attorney-General waived right to be heard.

Warren Avenue Baptist Church *v.* Attorney-General. Petition for authority to use a certain trust fund. Decree.

Whitney, Mary D., estate of. George E. Bullard *et al.*, trustees, petitioners. Petition for instructions. Submitted to the determination of the court.

Withee, Josiah E., estate of. Daniel S. Davis, executor, petitioner. Petition for instructions. Decree.

Woman's Seaman's Friend Society *v.* Attorney-General. Petition for authority to sell real estate. Decree.

Worcester County.

Barton, Clara, estate of. Stephen E. Barton, executor, petitioner. Petition for authority to transfer trust fund. Attorney-General waived right to be heard.

Barton, Clara, estate of. Stephen E. Barton, petitioner. Petition for appointment as trustee. Attorney-General waived right to be heard.

Dudley, Elizabeth M., estate of. Orthodox Congregational Church of Petersham, petitioner. Petition for partial distribution under will. Attorney-General waived right to be heard.

Grout, Eliza P., estate of. Robert L. Carter *et als.*, trustees, petitioners. Petition for allowance of tenth account. Attorney-General waived right to be heard.

Potter, Elizabeth A., estate of. Arthur B. Chapin, executor, petitioner. Petition for instructions. Attorney-General waived right to be heard.

Robinson, Charlotte R., estate of. Charles F. Choate *et al.*, petitioners. Petition for appointment of trustees. Attorney-General waived right to be heard.

Wellesley College *v.* Attorney-General. Petition for modification of charitable bequest. Submitted to the determination of the court.

SUITS CONDUCTED BY THE ATTORNEY-GENERAL.

In Behalf of State Boards and Commissions.

The following cases have been reported to this department by State boards and commissions, to be conducted by the Attorney-General, or under his direction: —

1. Metropolitan Water and Sewerage Board.

Petition to the Superior Court for assessment of damages alleged to have been sustained by the taking of land, and rights and easements in land, by said board.

Middlesex County.

Stoneham, Town of, *v.* Commonwealth. Pending.
Ward, George A., *et als. v.* Commonwealth. Pending.

2. Metropolitan Park Commission.

Petitions to the Superior Court for assessment of damages alleged to have been sustained by the taking of land by said commissioners.

Middlesex County.

Shea, William P., *et al. v.* Commonwealth. Pending.

Suffolk County.

Hamlin, Edward, *et al. v.* Commonwealth. Pending.
Hurley, Margaret, *et als. v.* Commonwealth. Pending.

3. Massachusetts Highway Commission.

Petitions to the Superior Court for a jury to assess damages alleged to have been sustained by the taking of land, or injury to land, by said commission. Under agreement with this Commonwealth most of these cases are defended by the various towns in which the land is situated.

Barnstable County.

Gibbs, E. Porter, *v.* Commonwealth. Settled.
Wagner, Jeanette, *v.* Commonwealth. Settled.

Berkshire County.

Connelly, William H., *v.* Commonwealth. Settled.
Rogerson, Sophia, *v.* Commonwealth. Settled.
Stevens, John A., *et al. v.* Commonwealth. Settled.

Hampshire County.

Flagg, Lucretia Taft, *v.* Commonwealth. Pending.
Taft, Kate P., *v.* Commonwealth. Pending.

Middlesex County.

Hogan, James J., *v.* Commonwealth. Settled.
Howe, Louis P., *v.* Commonwealth. Settled.
Huntington, Herbert R., *v.* Commonwealth. Settled.
McGee, John P., *v.* Commonwealth. Pending.
Nourse, Joseph P., *v.* Commonwealth. Settled.

Norfolk County.

Ireson, Jennie E., *v.* Commonwealth. Pending.
Jordan, S. Annie, *v.* Commonwealth. Pending.
Kneisel, Joseph, *v.* Commonwealth. Pending.
York, Addie A., *et al.* *v.* Commonwealth. Pending.

Plymouth County.

Lynch, Jennie M., *v.* Commonwealth. Pending.

Suffolk County.

Jones, Lizzie E., *v.* Commonwealth. Settled.
Jones, Lizzie E., *et al. v.* Commonwealth. Settled.
Williams, William, *et al. v.* Commonwealth. Settled.

Worcester County.

Haven, Herbert J., *et al. v.* Commonwealth. Settled.
Ray, Foster S., *v.* Commonwealth. Pending.

4. Board of Harbor and Land Commissioners.

Petitions to the Superior Court for assessment of damages alleged to have been sustained by the taking of land by said commissioners.

Suffolk County.

Butler, Philip H., *v.* Commonwealth. Pending.
East Boston Company *v.* Commonwealth. Pending.
Lamb, George, *et al. v.* Commonwealth. Pending.
Lamb, George, *et al. v.* Commonwealth. Pending.

5. Charles River Basin Commissioners.

Petitions to the Superior Court for assessment of damages alleged to have been sustained by the taking of land by said commissioners.

Suffolk County.

Apthorp, Octave L., *v.* Commonwealth. Pending.
Barstow, Catherine A., *v.* Commonwealth. Pending.
Brown, Rebecca W., *et al. v.* Commonwealth. Pending.
Cotting, Charles E., *et al.*, trustees, *v.* Commonwealth. Pending.
Edmands, Katherine B., *v.* Commonwealth. Pending.
Fields, Annie, *v.* Commonwealth. Pending.
Hooper, James R., *v.* Commonwealth. Pending.
Hooper, Robert C., *et al. v.* Commonwealth. Pending.
Inches, Louise P., *v.* Commonwealth. Pending.
Jewell, Edward, *v.* Commonwealth. Pending.
Niles, Sarah F., *et al. v.* Commonwealth. Pending.
Parker, George W., *et al. v.* Commonwealth. Pending.
Pierce, Katherine C., *v.* Commonwealth. Pending.
Prince, Fannie L., *v.* Commonwealth. Pending.
Prince, Lillian C., *v.* Commonwealth. Pending.
Sears, Mary C., *v.* Commonwealth. Pending.
Sears, Richard D., *v.* Commonwealth. Pending.
Shaw, Francis, *v.* Commonwealth. Pending.
Tarbell, Arthur P., *et al. v.* Commonwealth. Pending.
Taylor, Georgianna O., *v.* Commonwealth. Pending.
Taylor, Mary M., *v.* Commonwealth. Pending.
Whitney, Christiana S., *et al. v.* Commonwealth. Pending.
Williams, John D., trustee, *v.* Commonwealth. Pending.

6. Armory Commissioners.

Petitions to the Superior Court for assessment of damages alleged to have been sustained by the taking of land by the said board.

Berkshire County.

Pittsfield & North Adams Railroad *et al. v.* Commonwealth. Settled.

Essex County.

Griffin, Henry, *v.* Commonwealth. Settled.

Worcester County.

Palmer, Joseph W., *et al. v.* Commonwealth. Pending.

7. State Board of Insanity.

Petitions to the Superior Court for assessment of damages alleged to have been sustained by the taking of land by the said board.

Suffolk County.

Beatty, John F., *v.* Commonwealth. Settled.
Callahan, George A., *et al. v.* Commonwealth. Settled.
Flint, James H., *et al.*, trustees, *v.* Commonwealth. Settled.
Holbrook, Wellington, *et al. v.* Commonwealth. Settled.
Kiley, Daniel J., *v.* Commonwealth. Settled.
Shea, Julia A., *et als.*, trustees, *v.* Commonwealth. Settled.

8. Mount Everett Reservation Commission.

Petition to the Supreme Judicial and Superior Courts for assessment of damages alleged to have been sustained by the taking of land, and rights and easements in land, by said board.

Berkshire County.

Macnaughton, Elizabeth P., *v.* Commonwealth. Settled.

9. Directors of the Port of Boston.

Petitions to the Superior Court for assessment of damages alleged to have been sustained by the taking of land by said board.

Suffolk County.

Boston *v.* Commonwealth. Pending.

Codman, Edmund D., *et al.*, trustees, *v.* Commonwealth. Pending.

Fitzpatrick, George C., *v.* Commonwealth. Pending.

Haskins, Elizabeth S., *et al.*, trustees, *v.* Commonwealth. Settled.

10. Miscellaneous Cases from Above Commissions.

Essex County.

Reed, William H., *v.* Commonwealth. Claim for damages on account of injury to horse on State highway in Gloucester. Pending.

Tremblay, Paul, *v.* Commonwealth. Action of tort for injuries caused by defect in State highway in East Boston. Pending.

Hampden County.

Ranger, Joseph F., *v.* Commonwealth. Claim for damages on account of injury to automobile, caused by defect in State highway. Pending.

Middlesex County.

International Automobile and Vehicle Tire Company *v.* Commonwealth. Petition for damages to petitioner's property caused by change of east branch of Charles River by Park Commission. Pending.

Suffolk County.

Blaw Steel Construction Company *v.* Commonwealth *et al.* Claim for money due for use of steel forms in construction of a section of the metropolitan sewer. Pending.

Boudreau, William, *v.* Commonwealth. Action of tort to recover for personal injuries caused by defect in a State highway. Pending.

Davis, James A., *et al. v.* Commonwealth *et al.* Petition to recover for labor and materials used in construction of sewer. Pending.

De las Casas, William B., *et al. v.* Sewer Commissioners of Revere. Petition for injunction to restrain town from obstructing sewer built by the Park Commission for bathhouse. Pending.

Dickey, Leroy W., *v.* Commonwealth *et al.* Claim for money due the petitioner for materials furnished Joseph Wagenbach & Son in the construction of a section of State highway in Dracut. Pending.

Doherty, James, *v.* Edward W. Everson *et al.* and Metropolitan Water and Sewerage Board. Action of tort. Damages caused by blasting. Pending.

Doherty, James, *v.* Commonwealth. Petition for assessment of damages caused by blasting for metropolitan sewer. Pending.

Ellinwood, Ralph R., Commonwealth *v.* Petition to restrain respondent from infringing park regulations on Revere boulevard. Pending.

Gibbons, William H., *v.* Commonwealth. Damage caused by blasting in construction of metropolitan sewer. Pending.

H. B. Smith Company *v.* Commonwealth. Claim for money due under contract for Boston State Hospital. Pending.

Hildreth Granite Company *v.* Commonwealth *et al.* Claim for money due the petitioner for materials furnished P. Rosetti & Sons in the construction of a section of State highway in Revere. Pending.

Laffie, Martin C., *v.* Commonwealth. Action of tort to recover for personal injuries caused by defect in a State highway. Pending.

Laffie, Ralph T., *v.* Commonwealth. Claim for damage to property caused by defect in a State highway. Pending.

Lake, Alexander G., *v.* Commonwealth. Action of tort to recover for injuries caused by defect in State highway in Natick. Pending.

McDonough, Michael, *v.* Commonwealth. Claim for money due under contract and for extra work in constructing section of State highway. Pending.

McGinniss, Margaret T., Commonwealth *v.* Bill in equity to restrain defendant from encroaching on land of the Commonwealth. Pending.

National Contracting Company *et al.*, Commonwealth *v.* Action of contract to recover on bond. Pending.

Niland, Michael, *v.* Commonwealth. Petition for assessment of damages caused by blasting for metropolitan sewer. Pending.

Niland, Michael, *v.* Edward W. Everson *et al.* and Metropolitan Water and Sewerage Board. Action of tort. Damages caused by blasting. Pending.

Normile, Francis, *v.* Commonwealth of Massachusetts *et al.* Petition for a jury to assess damages caused by construction of sewer in Roxbury. Pending.

Normile, Francis, *v.* Edward W. Everson & Co. and Henry H. Sprague *et al.* Action of tort. Pending.

O'Connell, Dennis F., *v.* Michael J. McGawley *et als.* Bill of complaint to restrain the respondent McGawley from assigning his interest in a contract entered into with the Metropolitan Park Commission. Pending.

Old Colony Construction Company, Commonwealth *v.* Action of contract to recover on bond. Pending.

Pacific Surety Company *v.* Commonwealth *et al.* Petition to recover from McBride & Co. certain sums expended by petitioner. Pending.

Pitts, Lemuel, *v.* Commonwealth. Claim for arrears of pay due from Metropolitan Water and Sewerage Board. Pending.

Smith, Frederick W., *et al. v.* Commonwealth. Claim for money due under contract for Boston State Hospital. Dismissed.

Waterproof Leatherboard Company, Henry H. Sprague *et als.*, Metropolitan Water and Sewerage Board, *v.* Bill of complaint to restrain respondent from discharging factory wastes into Beaver Dam Brook. Pending.

Waterproofing Company, The, *v.* Commonwealth. Claim for money due for labor performed on Psychopathic Hospital. Pending.

11. State Boards of Charity and Insanity.

Actions of contract pending in the Superior Court to recover charges for the support of persons in State hospitals.

Suffolk County.

Burrill, Treasurer, *v.* Boxborough, town of. Pending.

Burrill, Treasurer, *v.* Ellen M. Chatham, guardian. Settled.

Burrill, Treasurer, *v.* Chelsea, city of. Pending.

Burrill, Treasurer, *v.* Chelsea, city of. Pending.

Burrill, Treasurer, *v.* James E. Dunham, guardian. Settled.

Burrill, Treasurer, *v.* Lizzie Hennessey. Pending.

Burrill, Treasurer, *v.* Bertha Levovsky. Pending.

Burrill, Treasurer, *v.* John McColgan. Pending.

Burrill, Treasurer, *v.* Lena Morin. Pending.

Burrill, Treasurer, *v.* Peabody, town of. Settled.
Burrill, Treasurer, *v.* Jacob I. Rosenberg. Settled.
Burrill, Treasurer, *v.* Rutland, town of. Settled.
Burrill, Treasurer, *v.* Elizabeth M. Taylor *et al.* Pending.
Burrill, Treasurer, *v.* John Tobin. Pending.
Burrill, Treasurer, *v.* Ware, town of. Settled.
Burrill, Treasurer, *v.* Wayland, town of. Settled.
Mansfield, Treasurer, *v.* Brookline Friendly Society. Pending.
Stevens, Treasurer, *v.* Warren M. Andrews. Settled.
Stevens, Treasurer, *v.* Franklin Balch, administrator of the estate of Benjamin H. Potter. Settled.
Stevens, Treasurer, *v.* Boston, city of. Settled.
Stevens, Treasurer, *v.* Boston, city of. Settled.
Stevens, Treasurer, *v.* Boston, city of. Settled.
Stevens, Treasurer, *v.* Boston, city of. Settled.
Stevens, Treasurer, *v.* Charles F. Bushby. Settled.
Stevens, Treasurer, *v.* Caroline R. Clasby. Pending.
Stevens, Treasurer, *v.* Caroline R. Clasby. Pending.
Stevens, Treasurer, *v.* Mary E. Clasby. Pending.
Stevens, Treasurer, *v.* Joseph C. Colligan. Pending.
Stevens, Treasurer, *v.* John J. Cronin, administrator of the estate of Mary Murphy. Pending.
Stevens, Treasurer, *v.* Fall River, city of. Settled.
Stevens, Treasurer, *v.* John Grieneeks. Pending.
Stevens, Treasurer, *v.* Lowell, city of. Pending.
Stevens, Treasurer, *v.* New Bedford, city of. Settled.
Stevens, Treasurer, *v.* Emma C. Russell, guardian. Pending.
Stevens, Treasurer, *v.* Rutland, town of. Settled.
Stevens, Treasurer, *v.* Josiah Ryder. Settled.
Stevens, Treasurer, *v.* Thomas J. Sexton, guardian. Settled.
Stevens, Treasurer, *v.* Julia Tully. Settled.
Stevens, Treasurer, *v.* Louise C. Westcott. Settled.

MISCELLANEOUS CASES.

A. J. Tower Company *v.* Commonwealth. Petition for abatement of franchise tax for the year 1914. Pending.

Abbott, Lillian, administratrix of the estate of Eunice M. Abbott, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Acme White Lead and Color Works *v.* Commonwealth. Petition to recover excise tax for the year 1914 paid by foreign corporation. Pending.

Adams, Fannie A., petitioner. Petition for registration of title to land in Billerica. Pending.

Ahearn, Sarah A., executrix of the will of James McGee, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Ahmeek Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1910 paid by foreign corporation. Pending.

Ahmeek Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Ahmeek Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Aldrich, Frank E., petitioner. Petition to register title to land in Northfield. Pending.

Algomah Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Algomah Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Allouez Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Allouez Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Amalgamated Nevada Mines Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Amalgamated Nevada Mines Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

American Agricultural Chemical Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

American Agricultural Chemical Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

American Agricultural Chemical Company *v.* Commonwealth. Petition to recover excise tax for the year 1914 paid by foreign corporation. Pending.

American Axe and Tool Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

American Axe and Tool Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

American Can Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

American Can Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

American Can Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

American Can Company *v.* Commonwealth. Petition to recover excise tax for the year 1914 paid by foreign corporation. Pending.

American Chicle Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

American Chicle Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

American Dyewood Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

American Dyewood Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

American Hide and Leather Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

American Hide and Leather Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

American Investment Securities Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

American Investment Securities Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

American Investment Securities Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

American Mutual Liability Insurance Company *v.* Commonwealth. Petition for abatement of franchise tax for the year 1914. Pending.

American Piano Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

American Pneumatic Service Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

American Pneumatic Service Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

American Steel and Wire Company of New Jersey *v.* Commonwealth. Petition to recover excise tax for the year 1915 paid by foreign corporation. Pending.

Ames Shovel and Tool Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Ames Shovel and Tool Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Ames Shovel and Tool Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Amoskeag Manufacturing Company *v.* Commonwealth. Petition to recover excise tax for the year 1910 paid by foreign corporation. Pending.

Amoskeag Manufacturing Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Anderson, Mary J., administratrix of the estate of Elizabeth P. Anderson, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Annable, Charles H., *et al.*, executors of the will of Mary E. Annable, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Arizona Commercial Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Armstrong Cork Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Armstrong Cork Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Armstrong Cork Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Arvedson, George C., *et als. v.* Commonwealth. Bill in equity to enjoin the transfer of funds in the hands of the receivers in bankruptcy of the American Service Union. Pending.

Asbestos Protected Metal Company *v.* Commonwealth. Petition for abatement of franchise tax. Final decree.

Ashland Emery and Corundum Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Ashland Emery and Corundum Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Ashland Emery and Corundum Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Atlas Tack Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Atlas Tack Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

B. F. Goodrich Company *v.* Commonwealth. Petition to recover excise tax for the year 1915 paid by foreign corporation. Pending.

B. T. Babbitt *v.* Commonwealth. Petition to recover excise tax for the year 1914 paid by foreign corporation. Pending.

Bailen, Samuel L., executor of the will of Georgie M. Harris, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Baird, Hattie B., executrix of the will of Julian W. Baird, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.

Baker, George A., administrator of the estate of James T. Baker, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Ball, Ellen, executrix of the will of Michael J. Ball, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.

Baltic Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Baltic Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Barrett, Josephine, *et al.*, petitioners. Petition for registration of title to land in Dennis. Pending.

Bates Manufacturing Company *v.* Commonwealth. Petition to recover excise tax for the year 1910 paid by foreign corporation. Pending.

Bates Manufacturing Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Belding Brothers & Co. *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Belding Brothers & Co. *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Bellows Falls Power Company *v.* Commonwealth. Petition for abatement of franchise tax. Rescript.

Benson, Francis H., petitioner. Petition for registration of title to land in Winchester. Attorney-General waived right to be heard.

Bentley, Alice L., executrix of the will of Eli E. Bentley, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Berry Brothers, Ltd., *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Berry Brothers, Ltd., *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Bingham Mines Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Bishop, Elias B., *et al.*, trustees, petitioners. Petition for registration of title to land in Newton. Attorney-General waived right to be heard.

Blair, Frank W., administrator of the estate of Mary F. Blair, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Blake & Knowles Steam Pump Works *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Bohemia Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1910 paid by foreign corporation. Pending.

Bond, Lawrence, administrator of the estate of Arthur S. Eddy, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Boston & Corbin Copper and Silver Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Boston & Maine Railroad *et als.*, Commonwealth *v.* Bill in equity to enforce the provisions of a contract with said railroad companies in reference to switching charges. Pending.

Boston & Northern Street Railway Company. Claim for amount expended in relaying water pipes in Washington Street, Lynn, destroyed by electric currents. Pending.

Boston & Roxbury Mill Corporation, petitioner for dissolution. Petition of the Commonwealth for leave to intervene. Pending.

Boston & Worcester Street Railway Company *v.* Board of Railroad Commissioners. Petition for modification of ruling by Railroad Commissioners. Pending.

Boston Bedding Supply Company *v.* Commonwealth *et al.* Petition for assessment of damages alleged to have been caused by the passage of legislation restricting the right to draw water from the Charles River during certain seasons. Pending.

Boston Fish Market Corporation *v.* Commonwealth. Petition for abatement of franchise tax for the year 1915. Pending.

Boston, Revere Beach & Lynn Railroad Company, Attorney-General *v.* Information to enjoin respondent from driving piles in and making any erections over tidewater at Point Shirley. Pending.

Boston Rubber Shoe Company, Attorney-General *ex rel.* *v.* Information at the relation of the Treasurer and Receiver-General for the collection of corporation tax. Pending.

Boston Rubber Shoe Company *v.* William D. T. Trefry *et als.* Petition to restrain and enjoin defendants from collecting franchise tax. Decree.

Boston Safe Deposit and Trust Company, executor of the will of Louise W. Rogers, Attorney-General *ex rel.* *v.* Petition to recover inheritance tax. Decree.

Boston Securities Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Boston Securities Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Bosworth, Charles O., executor of the will of John P. Campion, Attorney-General *ex rel.* *v.* Petition to recover inheritance tax. Pending.

Boulevard Trust Company *v.* Commonwealth. Petition for abatement of tax on deposits in savings department of trust company. Disposed of.

Bourne, Inhabitants of, *v.* Public Service Commission *et al.* Petition for writ of certiorari. Pending.

Bowles, George W., petitioner. Petition for registration of title to land in Watertown. Pending.

Bowman, Joseph W., *v.* Commonwealth. Petition for writ of error. Pending.

Boyden, Benjamin F., *et al.*, administrators of the estate of Sarah T. Cart, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Brackett, Arthur L., *v.* Commonwealth. Petition for assessment of damages caused by the erection of the Anderson Bridge. Charles K. Darling, John T. Swift and Joseph A. Conry appointed commissioners. Pending.

Branigan, Edward B., administrator of the estate of Edward W. Branigan, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Breakwater Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Breakwater Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Briggs, Benjamin F., *v.* Elmer A. Stevens, Treasurer and Receiver-General. Appeal from decree of Land Court. Pending.

Bristol County Mutual Fire Insurance Company, Attorney-General *ex rel. v.* Information at the relation of the Insurance Commissioner for violation of insurance laws. Injunction issued.

Brookside Mills *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Brookside Mills *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Brookside Mine *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Brown, George E., petitioner. Petition for registration of title to land in Walpole. Decree.

Browning, King & Co. *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Bruce, George H., petitioner. Petition for registration of title to land in Winthrop. Attorney-General waived right to be heard.

Bryne, Andrew W., *et als. v.* Commonwealth *et al.* Petition to recover money in hands of Commonwealth. Pending.

Buckner, Helen Frances, petitioner. Petition for registration of title to land in Franklin. Pending.

Bullard, John C., executor of the will of Justina Dennison, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Bullard, John D., petitioner. Petition for registration of title to land in Hyde Park. Pending.

Bunzel, Gustave, Attorney-General *ex rel. v.* Bill in equity to restrain the respondent from conducting the business of slaughtering in Lexington. Decree.

Burke, Edmund, administrator of the estate of John Kelley, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Burkhardt, Mary A., executrix of the will of Maria Shanley, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Burrage, Clarence V., *et al.*, trustees, petitioners. Petition for registration of title to land in Marshfield. Attorney-General waived right to be heard.

Burroughs, George, *v.* Commonwealth. Claim for reimbursement for damage caused by fire set by employees of State Forester. Pending.

Butchers' Slaughtering and Melting Association *v.* Commonwealth. Petition for assessment of damages caused by the erection of the Anderson Bridge. Charles K. Darling, John T. Swift and Joseph A. Conry appointed commissioners. Pending.

Butler, Robert, *v.* Edward F. McSweeney *et als.*, Directors of the Port of Boston. Petition for writ of mandamus to compel reinstatement of petitioner in the position of mechanical foreman. Pending.

Calumet & Hecla Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Calumet & Hecla Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Campbell, Francis A., administrator of the estate of Jane McLaughlin, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Campbell, Louise H., *et al.*, petitioners. Petition for registration of title to land in Wareham. Pending.

Campbell, Louise H., petitioner. Petition for registration of title to land in Wareham. Pending.

Carey, William H., executor of the will of Annie Mitchell, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Carnegie Steel Company *v.* Commonwealth. Petition to recover excise tax for the year 1915 paid by foreign corporation. Pending.

Casey, Mary N., *et al.*, trustees, petitioners. Petition for registration of title to land in Billerica. Pending.

Cates, Abbie Holder, petitioner. Petition for registration of title to land in Pembroke. Attorney-General waived right to be heard.

Centennial Copper Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Centennial Copper Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Champion Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1910 paid by foreign corporation. Pending.

Champion Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Champion Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Charlestown Trust Company *v.* Commonwealth. Petition for abatement of tax on deposits in savings department of trust company. Disposed of.

Cheney Brothers *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Cheney Brothers *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Chicopee, city of, *v.* Commonwealth. Claim for difference in amount of money allowed by the State Board of Charity and amount expended by the town in treatment of typhoid patients. Disposed of.

Childs' Dining Hall Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Childs' Dining Hall Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Clark, Mary M., executrix of the will of Elizabeth N. Clark, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Rescript.

Clark, T. Frank, *et al.*, administrators of the estate of George E. Clark, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Clements, Lydia R., petitioner. Petition for registration of title to land in Harwich. Pending.

Columbian National Life Insurance Company *v.* Commonwealth. Petitions for abatement of franchise tax paid in 1903, 1904, 1905, 1906 and 1907. Pending.

Commonwealth *v.* Worcester. To recover for land taken from the Commonwealth. Pending.

Connolly, Arthur T., executor of the will of Elizabeth Ward, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Continental Gin Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Continental Gin Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Continental Gin Company *v.* Commonwealth. Petition to recover excise tax for the year 1914 paid by foreign corporation. Pending.

Continental Mills *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Copper Range Company *v.* Commonwealth. Petition to recover excise tax for the year 1910 paid by foreign corporation. Pending.

Copper Range Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Copper Range Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Copper Range Consolidated Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Copper Range Consolidated Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Copper Range Consolidated Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Corrigan, James, administrator of the estate of Honora Lanegran, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Cosmopolitan Trust Company *v.* Commonwealth. Petition for abatement of tax on deposits in savings department of trust company. Disposed of.

Costello, Dennis J., petitioner. Petition for registration of title to land in North Andover. Pending.

Costello, Francis M., executor of the will of Julia L. Manuel, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Coughlan, William J., executor of the will of Rhoda B. Ellis, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Crane, Charles T., executor of the will of Bridget O'Connor, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Creaden, William T., administrator of the estate of Nellie Reardon, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Critcherson, William R., executor of the will of Lucy D. Monroe, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Crossett, Lewis A., petitioner. Petition for registration of title to land in Cohasset. Pending.

Cudahy Packing Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Culliton, Edward J., *et al.*, executors of the will of Lucy D. Culliton, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Culver, Maude M., executrix of the will of James Chauncey Smith, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Cunningham, Henry V., *et al.*, executors of the will of Ellen L. Conway, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Curtis, Caroline G., *et al.*, petitioners. Petition for registration of title to land in Swampscott. Pending.

Daley, Ellen, petitioner. Petition for registration of title to land in North Andover. Pending.

Daly, John F., administrator of the estate of Margaret Finn, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Dana, Harold W., petitioner. Petition for registration of title to land in Marblehead. Pending.

Daniels, Leon, executor of the will of Susan Moore, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Davis Sewing Machine Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Davis Sewing Machine Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Dean, John J., *et al.*, executors of the will of Thomas H. Buckley, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Decrow, John W., *et al.*, executors of the will of Ellen A. Denver, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.

De las Casas, William B., *et al.*, Metropolitan Park Commission, petitioners. Petition for appointment of commissioners to apportion payments from the cities and towns in the metropolitan parks district. Decree appointing Robert O. Harris, George S. Taft and J. H. P. Dyer as commissioners.

Dewey, Henry S., *v.* State Officers. Actions to replevy copies of notes of proceedings in the case of Dewey *v.* Good Government Association. Pending.

Dickinson, Albert L., administrator of the estate of Frank H. O'Keeffe, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Dineen, Timothy, executor of the will of Julia Dineen, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

di Pesa, Alfred, petitioner. Petition for registration of title to land. Pending.

Dogherty, Charles M., executor of the will of Caroline A. Gillmore, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Doherty, Owen J., administrator of the estate of Maria Doherty, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Dolan, Bridget, executrix of the will of Mary McKiernan, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Donahue, Abbie A., executrix of the will of Abbie McDonald, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Donnelly, Amy F., executrix of the will of Charles F. Donnelly, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Dorchester Trust Company *v.* Commonwealth. Petition for abatement of tax on deposits in savings department of trust company. Disposed of.

Drew, George A., *et al.*, petitioners. Petition for registration of title to land. Attorney-General waived right to be heard.

Drohan, John, executor of the will of Anastasia Clapp, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Duddy, Joseph H., petitioner. Petition for writ of habeas corpus. Rescript.

Duffin, Simon E., administrator of the estate of Julia A. C. Holden, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Duffy, Elizabeth, executrix of the will of John Finnerty, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.

Dumas, Alfred J., petitioner. Petition for registration of title to land in Salem. Pending.

Dunham, Hervey, executor of the will of Sarah E. Lane, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.

Dunmore, Robert F., administrator of the estate of Francis E. B. Lewis, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Eagleston, Allen P., petitioner. Petition for registration of title to land in Gay Head. Pending.

East Boston Company *v.* Directors of the Port of Boston. Writ of entry. Pending.

East Butte Copper Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1910 paid by foreign corporation. Pending.

East Butte Copper Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

East Butte Copper Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Eastman, Charles Albert, *v.* Board of Registration in Medicine. Bill in equity to enjoin Board from revoking certificate. Pending.

Edgerly, Frank H., *et al. v.* Cattle Bureau. Bill to recover for horse killed by order of Cattle Commissioner under R. L., c. 90. Pending.

Edwards Manufacturing Company *v.* Commonwealth. Petition to recover excise tax for the year 1910 paid by foreign corporation. Pending.

Edwards Manufacturing Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Elm River Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Ely, John S., petitioner. Petition for registration of title to land in Scituate. Attorney-General waived right to be heard.

Ennis, John D., *et al.*, administrators of the estate of Edmund Walsh, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Enright, Thomas N., administrator of the estate of Patrick O'Brien, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Everton, Elfonso I., administrator of the estate of Charles H. Dimond, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Ewart, James B., petitioner. Petition for registration of title to land in North Andover. Pending.

F. Blumenthal Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Fairbanks Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Fairbanks Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Fallon, John, executor of the will of Kate Fallon, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Farr Alpaca Company *v.* Commonwealth. Petition for abatement of franchise tax for the year 1912. Final decree.

Fenno, Ellen M., petitioner. Petition for registration of title to land in Falmouth. Attorney-General waived right to be heard.

Fidelity Trust Company *v.* Commonwealth. Petition for abatement of tax on deposits in savings department of trust company. Disposed of.

Field, John Q. A., executor of the will of Caroline Wood, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Field, Lizzie K., petitioner. Petition for registration of title to land in Bourne. Pending.

Fields, Annie, *v.* Charles River Basin Commission. Bill to enjoin Commonwealth from interfering with riparian rights on Charles River. Pending.

Fishley, Cora O., executrix of the will of Edward E. Fishley, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Fitzgerald, Francis B., executor of the will of Kate Howlett, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Fleming, Henry E., *v.* State Board of Health. Appeal from an order of the State Board of Health in regard to the use of ice cut from Flax Pond. Pending.

Fleming, Peter, executor of the will of Margaret Fleming, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.

Foley, Hannah, administratrix of the estate of Honora Foley, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Foss-Hughes Company *v.* Commonwealth. Petition for abatement of franchise tax. Pending.

Fowler, Charles F., executor of the will of Eliza E. Crocker, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Framingham Trust Company *v.* Commonwealth. Petition for abatement of tax on deposits in savings department of trust company. Disposed of.

Franklin County Trust Company *v.* Commonwealth. Petition for abatement of tax on deposits in savings department of trust company. Disposed of.

Franklin Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Franklin Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Frontenac Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1910 paid by foreign corporation. Pending.

Frontenac Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Fuller, Edgar S., petitioner. Petition for registration of title to land in Falmouth. Pending.

Gadsby, John F., *et al. v.* David Snedden, Commissioner of Education. Petition for writ of mandamus to compel the Commissioner of Education to require the school committee of Cambridge for the year 1914–15 to print and distribute the annual report of the committee for the year 1913–14. Petition dismissed.

Gaffey, John B., administrator of the estate of Mary J. Gaffey, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Galena Signal Oil Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Galena Signal Oil Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Gamash, David, petitioner. Petition for registration of title to land in Ludlow. Pending.

Gamewell Fire Alarm Telegraph Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Gamewell Fire Alarm Telegraph Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Gardener, William R., petitioner. Petition for registration of title to land in Pittsfield. Pending.

General Electric Company *v.* Commonwealth. Petition to recover excise tax for the year 1915 paid by foreign corporation. Pending.

Georgia Home Insurance Company *v.* Commonwealth. Action to compel Treasurer and Receiver-General to return bond deposited with him by said company. Pending.

Gillingham, James L., administrator *c. t. a.* of the estate of Ann E. Mitchell, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Glendon, John, petitioner. Petition for writ of habeas corpus. Pending.

Goodale, David, petitioner. Petition for registration of title to land in Hudson. Pending.

Gorton-Pew Fisheries Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Gorton-Pew Fisheries Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Grant, Robert, Judge of Probate, *v.* William W. Risk *et al.* Contract on bond as public administrator. Pending.

Gratiot Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1910 paid by foreign corporation. Pending.

Gratiot Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Gratiot Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Graves, Esther H., petitioner. Petition for registration of title to land in Marblehead. Pending.

Great Atlantic & Pacific Tea Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Great Atlantic & Pacific Tea Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Great Western Cereal Company *v.* Commonwealth. Petition to recover excise tax for the year 1910 paid by foreign corporation. Pending.

Greenwood, Elizabeth C., executrix of the will of Bridget Tannahan, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Griffin, James E., petitioner. Petition for registration of title to land in Gloucester. Pending.

Gutta-Percha and Rubber Manufacturing Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

H. H. Mawhinney Company *v.* Commonwealth. Petition for abatement of franchise tax for the year 1914. Final decree.

Hale, Josiah L., executor of the will of Pauline H. Patterson, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Hall, Irving G., executor of the will of Mary Ann Cushing, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Hamlin, Katharine B., petitioner. Petition for registration of title to land in Marion. Pending.

Harmon, Rollin H., Judge of Probate, *v.* Samuel D. Hildreth *et al.* Action to recover on administrators' bond. Pending.

Harrington, Charles C., executor of the will of Elizabeth A. Harrington, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Hascy, Harvey W., petitioner. Petition for registration of title to land in Hingham. Pending.

Hatch, Elizabeth M., *et al.*, petitioners. Petition for registration of title to land in Bourne. Pending.

Hays, Martin, *et al. v.* American Service Union. Bill of complaint to enjoin the transfer of funds in the hands of the receivers in bankruptcy of the respondent. Pending.

Healy, Mary, executrix of the will of Patrick Healy, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Hecker-Jones-Jewell Milling Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Hecker-Jones-Jewell Milling Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Hecker-Jones-Jewell Milling Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Henry K. Wampole & Co., Inc., *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Hill, Annie Leslie, petitioner. Petition for registration of title to land in Webster. Pending.

Hill, Benjamin T., executor of the will of Sarah Weiss, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Hill, Charles S., *et als.*, petitioners. Petition for registration of title to land in Lynn. Attorney-General waived right to be heard.

Hobart, George A., administrator of the estate of Myron L. Hobart, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Hobart, Lillian M., petitioner. Petition for registration of title to land in Hull. Attorney-General waived right to be heard.

Holden, Nicholas F., *v.* Civil Service Commission. Petition for writ of mandamus to compel the respondents to authorize the reinstatement of the petitioner as a member of the police department of Worcester. Pending.

Holland, Jeremiah S., administrator of the estate of John W. Holland, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Holmes, Thankful A., executrix of the will of James Churchill, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.

Holyoke, Eliza J., *et al.*, petitioners. Petition for registration of title to land in Pepperell. Attorney-General waived right to be heard.

Homer, Henry G., executor of the will of Mary E. Homer, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Honors, John R., administrator of the estate of Benjamin O. Honors, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Honors, John R., *v.* A. H. McDonald, building inspector. Petition for an order of court restraining enforcement of an order issued by the respondent as building inspector. Pending.

Houghton Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Houghton Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Houghton, Neidhard H., administrator of the estate of Julius H. Houghton, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.

Howland, John W., petitioner. Petition for registration of title to land in Westport. Attorney-General waived right to be heard.

Hoyt, Grover C., *v.* Alfred W. Donovan *et als.* Petition for writ of mandamus to compel the State Board of Labor and Industries to reinstate the petitioner as its secretary. Disposed of.

Hunt, Guy H., executor of the will of Edwin Hunt, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Hurd, Roger H., *et als.*, executors of the will of Theodore C. Hurd, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.

Hurd, William M., executor of the will of Myra W. Hurd, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

International Paper Company *v.* Commonwealth. Petition to recover excise tax for the year 1914 paid by foreign corporation. Pending.

International Paper Company *v.* Commonwealth. Petition to recover excise tax for the year 1915 paid by foreign corporation. Pending.

Isle Royale Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Isle Royale Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Jackson Company *v.* Commonwealth. Petition to recover excise tax for the year 1910 paid by foreign corporation. Pending.

Jackson Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Jacob Dold Packing Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

James Cunningham Son & Co. *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

James Cunningham Son & Co. *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Jenkins, Alexander C., trustee under the will of Alexander C. Adams, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Disposed of.

Jenney, E. C., executor of the will of Maria P. Stark, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Jennings, Malachi L., administrator of estate of Mary McGeehan, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

John L. Whiting-J. J. Adams Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

John L. Whiting-J. J. Adams Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Kattler, Gertrude M., administratrix of the estate of Elias M. Dustin, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Keady, Edward J., executor of the will of Mary A. Keady, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Kearns, Thomas F., administrator of the estate of Mary Galligan, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Keefe, Mary E., administratrix of the estate of Kate Dawson, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.

Keliher, William J., petitioner. Petition for writ of habeas corpus. Pending.

Kennedy, Ellen F., *v.* W. A. Penniman, State inspector of buildings. Petition for injunction to restrain inspector from enforcing building laws. Decree.

Kennelly, James, petitioner. Petition for registration of title to land in North Andover. Pending.

Kernwood Country Club, petitioner. Petition for registration of title to land in Salem. Pending.

Keymes, William, administrator of the estate of James Keymes, *v.* Commonwealth. Petition to recover bank deposit in the hands of the Treasurer. Pending.

Kiernan, James F., administrator of the estate of Patrick F. McKenna, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

King, George A., *v.* Commonwealth. Petition to recover bank deposit in hands of Treasurer. Decree.

King Philip Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

King, Walter C., *et al.*, administrators of the estate of Albert Dodge, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Kingman, Morton A., executor of the will of Fidelia H. Wilbar, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Knight, Austin H., petitioner. Petition for registration of title to land. Pending.

Lafayette Savings Bank, Augustus L. Thorndike, Bank Commissioner, *v.* Information to restrain the respondent from further prosecution of its business. Injunction issued.

Lake Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Lake Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Lake Milling, Smelting and Refining Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Lake Milling, Smelting and Refining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Lake Superior Smelting Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Lamont-Corliss Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Lamont-Corliss Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Lamson Consolidated Store Service Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Lanagan, Frank E., executor of the will of Nancy L. Lanagan, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Lanston Monotype Machine Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Lanston Monotype Machine Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Lanston Monotype Machine Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Lanston Monotype Machine Company *v.* Commonwealth. Petition to recover excise tax for the year 1914 paid by foreign corporation. Pending.

Larkin, P. O'Neill, *v.* Commonwealth. Petition to recover bank deposit in hands of Treasurer. Decree.

LaSalle Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1910 paid by foreign corporation. Pending.

LaSalle Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

LaSalle Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

LaSalle Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Laurium Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Laurium Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Lawrence Trust Company *v.* Commonwealth. Petition for abatement of tax on deposits in savings department of trust company. Disposed of.

Leonard, Fred M., petitioner. Petition for registration of title to land in Duxbury. Attorney-General waived right to be heard.

Leonard, Sarah E., executrix of the will of Otis L. Leonard, Attorney-General *ex rel.* *v.* Petition to recover inheritance tax. Decree.

Lever Brothers Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Lever Brothers Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Libby, George W., administrator of the estate of Oliver Libby, Attorney-General *ex rel.* *v.* Petition to recover inheritance tax. Pending.

Linehan, Daniel J., executor of the will of Isabella McGean, Attorney-General *ex rel.* *v.* Petition to recover inheritance tax. Decree.

Liquid Carbonic Company, The, *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Liquid Carbonic Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Liquid Carbonic Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Locomobile Company of America *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Locomobile Company of America *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Locomobile Company of America *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Long, John D., petitioner. Petition for registration of title to land in Hingham. Pending.

Low, Isabella B., *et al.*, petitioners. Petition for registration of title to land in Peabody. Pending.

Macurdar, William E., *et al.*, petitioners. Petition for registration of title to land. Attorney-General waived right to be heard.

Maguire, James H., petitioner. Petition for registration of title to land in Nantucket. Pending.

Mahar, Joseph P., executor of the will of Thomas J. Rehill, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Manchester, Abraham, executor of the will of Abraham E. Manchester, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Manitou Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1910 paid by foreign corporation. Pending.

Manitou Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Mann, Edwin M., petitioner. Petition for registration of title to land. Attorney-General waived right to be heard.

Manning, John P., executor of the will of Rose Ann Leach, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Mansfield, Henry K., executor of the will of Anna A. Dean, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Marconi Wireless Telegraph Company of America, petitioner. Petition for registration of title to land. Attorney-General waived right to be heard.

Massachusetts Consolidated Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Massachusetts Consolidated Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Massachusetts Trust Company *v.* Commonwealth. Petition for abatement of tax on deposits in savings department of trust company. Disposed of.

Mayflower Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Mayflower Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

McCallum, Nellie, executrix of the will of Ellen Beggs, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.

McCann, Charles J., *et al. v.* Charles Warren *et als.*, Civil Service Commissioners. Petition for writ of mandamus to compel certification of the petitioners' names by the Civil Service Commissioners. Decree. Appeal by petitioners. Waiver of appeal filed.

McCauley, George D., petitioner. Petition for registration of title to land in Springfield. Decree.

McCormick, Thomas, executor of the will of Annie M. McCormick, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

McCullough, Annie N., *v.* Commonwealth. Petition to recover unclaimed bank deposit in the hands of the Treasurer. Pending.

McDermott, Patrick H., administrator of the estate of Daniel J. Crowley, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

McDonald, Theodore H., Insurance Commissioner of Connecticut, *v.* The Ætna Indemnity Company. Intervening petition of the Commonwealth of Massachusetts. Pending.

McGee, Patrick S., petitioner. Petition for registration of title to land in Attleboro. Pending.

McGuirk, Ann, executrix of the will of Terrence Farley, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

McInerney, Michael, executor of the will of James McInerney, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

McIntire, Charles H., trustee under the will of Maria T. Clark, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

McQuaid, John, petitioner. Petition for registration of title to land in Pittsfield. Attorney-General waived right to be heard.

Medford Trust Company *v.* Commonwealth. Petition for abatement of tax on deposits in savings department of trust company. Disposed of.

Melanson, Jude S., petitioner. Petition for registration of title to land. Pending.

Merrill, Charles E., administrator of the estate of Clara F. Webster, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Metropolitan Life Insurance Company *v.* Commonwealth. Petition to recover excise taxes for the years 1909 and 1910 paid by foreign corporation. Pending.

Metropolitan Life Insurance Company *v.* Frank H. Hardison, Insurance Commissioner. Petition for review. Reserved for full court. Rescript.

Michigan Smelting Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Midvale Steel Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Midvale Steel Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Midvale Steel Company *v.* Commonwealth. Petition to recover excise tax for the year 1915 paid by foreign corporation. Pending.

Miller, William A., executor of the will of John Miller, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Moore, William H., *et al.*, executors of the will of Edward W. Murray, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Morrill, Mary E., executrix of the will of Frank E. Duncan, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Morrison, Willard N., executor of the will of Alice J. Holder, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.

Moses, Kalman, Commonwealth *v.* Suit for goods furnished by Massachusetts State Prison. Settled.

Murphy, Mary E., executor of the will of Delia Martin, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Murphy, Michael, *v.* Harrie W. Pierce, Agent of the Commissioner of Animal Industry. Claim for damages for death of horse. Pending.

Murray, James H., petitioner. Petition for registration of title to land in Salisbury. Attorney-General waived right to be heard.

Nantucket Cranberry Company, petitioner. Six petitions for registration of title to land in Nantucket. Disposed of.

Nashua Manufacturing Company *v.* Commonwealth. Petition to recover excise tax for the year 1910 paid by foreign corporation. Pending.

Nashua Manufacturing Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

National Casket Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

National Casket Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

National Contracting Company *v.* Commonwealth. Petition to recover under R. L., c. 201. Pending.

National Dock and Storage Warehouse Company *v.* Boston & Maine Railroad. (Interstate Commerce Commission.) Petition of the Commonwealth to intervene. Pending.

National Dock and Storage Warehouse Company *v.* Frederick J. MacLeod *et als.*, Public Service Commission. Petition for writ of mandamus to compel the Commission to enforce compliance with an order entered by it. Pending.

Needham, Rubina, executrix of the will of Bridget Harran, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Tax abated.

New England Maple Syrup Company *v.* Henry P. Walcott *et als.* Bill in equity for an injunction. Pending.

Newell, Edward J., executor of the will of Mary Jackson, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Newport Fisheries, Ice and Cold Storage Company *v.* Commonwealth. Petition for abatement of franchise tax for the year 1912. Pending.

Newton, Frank B., *v.* Commonwealth. Petition for assessment of damages alleged to have been sustained by reason of the erection of a bridge across the Neponset River. Pending.

Nickerson, Horace W., *et al.*, petitioners. Petition for registration of title to land in Barnstable. Pending.

Niles, Elizabeth W., petitioner. Petition for registration of title to land. Attorney-General waived right to be heard.

Noonan, John G., administrator of the estate of Patrick Noonan, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Northwestern Consolidated Milling Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Northwestern Consolidated Milling Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Northwestern Consolidated Milling Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Noyes, George E., petitioner. Petition for registration of title to land in Swampscott. Pending.

Nye, Esther F., petitioner. Petition for registration of title to land. Pending.

O'Donohue, Lillie B., executrix of the will of Joseph J. O'Donohue, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

O'Gorman, John P., petitioner. Petition for writ of habeas corpus in behalf of Margaret O'Gorman. Disposed of.

O'Hearn, James T., executor of the will of Patrick H. Madden, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Old Colony Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Old Colony Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Old Colony Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Old Colony Trust Company *v.* Commonwealth. Petition for abatement of tax on deposits in savings department of trust company. Disposed of.

O'Leary, Honora, petitioner. Petition for registration of title to land in North Andover. Pending.

Oliver Typewriter Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Oliver Typewriter Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Oliver Typewriter Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Oliver Typewriter Company *v.* Commonwealth. Petition to recover excise tax for the year 1914 paid by foreign corporation. Pending.

Osceola Consolidated Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Osceola Consolidated Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Osceola Consolidated Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

O'Shea, William, executor of the will of Walter I. Tapley, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Oxman, Maurice, Commonwealth *v.* Suit for goods furnished by Massachusetts Commission for the Blind. Settled.

Packard, Frank E., administrator of the estate of Mary K. Keith, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Paddock, Jay J., administratrix of the estate of Marion L. Pierce, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Page, Mary B., administratrix of the estate of Lucinda Carter, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Paige, Maurice H., administrator of the estate of Jane G. Paige, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Parker, Galen A., executor of the will of Martha R. Temple, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Patten, Ina F., administratrix of the estate of Carrie M. Fitz, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Perkins, Charles A., administrator of the estate of Alice M. Field, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Pickthall, Richard E., executor of the will of Elizabeth A. Pickthall, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Pierce, George H., *et al.*, petitioners. Petition for registration of title to land in Manomet. Disposed of.

Pillsbury Flour Mills Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Pillsbury Flour Mills Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Pillsbury Flour Mills Company *v.* Commonwealth. Petition to recover excise tax for the year 1914 paid by foreign corporation. Pending.

Piper, Edith B., executrix of the will of Frederick B. Fanning, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Plymouth County Trust Company *v.* Commonwealth. Petition for abatement of tax on deposits in savings department of trust company. Disposed of.

Poole, Clara I., petitioner. Petition for registration of title to land in Weymouth. Pending.

Pope Manufacturing Company, The, *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Pratt, Eliza Groves, executrix of the will of Eliza Groves, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Preston, Frederic G., executor of the will of Francis L. Sears, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Priest, Charles H., executor of the will of John B. Kennedy, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Pullman Company *v.* Commonwealth. Petition to recover excise tax for the year 1915 paid by foreign corporation. Pending.

Pullman Company *v.* Commonwealth. Petition to recover surtax for the year 1915 paid by foreign corporation. Pending.

Purinton, Charles S., petitioner. Petition for registration of title to land in Plymouth. Disposed of.

Putnam Machine Company, petitioner. Petition for registration of title to land in Fitchburg. Pending.

Quaker Oats Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Quaker Oats Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Quirk, Charles I., executor of the will of William Byrne, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Ranlett, Orrin B., 2d, executor of the will of Hannah F. Clark, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.

Read, J. Bertram, *et al. v.* John A. Keliher *et als.*, State House Building Commission. Bill in equity to restrain defendants from obstructing and interfering with the use of Hancock Avenue. Pending.

Reardon, Michael J., executor of the will of Michael Reardon, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Redfern, Mary E., petitioner. Petition for registration of title to land in Swampscott. Pending.

Regal Shoe Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Regal Shoe Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Reilley, William J., *et al.*, executors of the will of Charles A. Goessman, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Rice & Hutchins, Incorporated, *v.* Commonwealth. Petition to recover excise tax for the year 1910 paid by foreign corporation. Pending.

Rice & Hutchins, Incorporated, *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Richards, Fred J., *et al.*, petitioners. Petition for registration of title to land in Springfield. Pending.

Richardson Silk Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Richardson Silk Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Richardson Silk Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Ritchie, Christina, *v.* Treasurer and Receiver-General. Action of contract under R. L., c. 128, § 96. Disposed of.

Robinson, Charles H., petitioner. Petition for registration of title to land in Nantucket. Attorney-General waived right to be heard.

Roche, Teresa G., administratrix of the estate of Mary A. Roche, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.

Rockland-Rockport Lime Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Ross, John H., petitioner. Petition for registration of title to land in Hingham. Pending.

Roundry, George H., administrator of the estate of Mary E. Wigley, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.

Russell-Miller Milling Company *v.* Commonwealth. Petition to recover excise tax for the year 1910 paid by foreign corporation. Pending.

Russell-Miller Milling Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Sanford, Alpheus, executor of the will of Lemuel C. Stowell, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Schaaf, John L., administrator of the estate of Nicholas A. Schaaf, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.

Schaefer, Gustav, petitioner. Petition for registration of title to land in Billerica. Pending.

Scott, Joseph R., *et al.*, administrators of the estate of Robert W. Scott, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Seager Engine Works *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Sealshipt Oyster System *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Sealshipt Oyster System *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Seneca Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Senior, Mary E., petitioner. Petition for registration of title to land in Medway. Pending.

Sexton, Clara E., *v.* Commonwealth. Petition to recover unclaimed bank deposit in the hands of the Treasurer. Pending.

Sexton, William H., *et al.*, petitioners. Petition for registration of title to land in Billerica. Pending.

Shannon Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1910 paid by foreign corporation. Pending.

Shannon Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Shapleigh, Samuel B., executor of the will of Ellen L. Shapleigh, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Silver, Clara J., executrix of the will of Manuel de Oliveira, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.

Simonds, Nathan, petitioner. Petition for registration of title to land in Halifax. Pending.

Simons, Charles L., *v.* Commonwealth. Claim for reward offered by Commonwealth for apprehension of the murderer of Martha B. Blackstone. Pending.

Simpson, Esther P., petitioner. Petition for registration of title to land in Chelmsford. Attorney-General waived right to be heard.

Skehill, Patrick J., administrator of the estate of John E. Skehill, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Rescript.

Sloan, Benjamin B., executor of the will of Mary J. Wheelock, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Smith & Dove Manufacturing Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Decree.

Smith, Amoz, petitioner. Petition for registration of title to land in Edgartown. Pending.

Smith, Curtis Nye, petitioner. Petition for registration of title to land in Edgartown. Pending.

Somerville, City of, *v.* Commonwealth. Petition to recover for aid furnished indigent persons. Pending.

South Lake Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

South Lake Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Springfield Breweries Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Springfield Breweries Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

St. Mary's Mineral Land Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

St. Mary's Mineral Land Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Stafford Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Stafford Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Standard Plunger Elevator Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Starkey, Peter, executor of the will of Jesse Thomas Paine, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Stirlith, Annie, executrix of the will of Deborah Quigley, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Stoughton Mills, Incorporated, Attorney-General *ex rel. v.* Bill in equity to enjoin defendant from discharging waste into Neponset River. Pending.

Strauss, Leon, petitioner. Petition for registration of title to land in Marblehead. Pending.

Submarine Signal Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Submarine Signal Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Sugden Press Bagging Company, petitioner. Petition for registration of title to land in West Chelmsford. Attorney-General waived right to be heard.

Sullivan, Florence, Trustees of Massachusetts Training Schools *v.* Claim for wages due Mary Lynch, State ward. Pending.

Sullivan, Jeremiah, administrator of the estate of William Pearson, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Sullivan, John H., executor of the will of Johanna Sullivan, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Sullivan, Mary, *v.* Commonwealth. Petition to recover bank deposit in hands of Treasurer. Pending.

Superior Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Superior Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Swampscott, Town of, *v.* Richard L. Beyer. Appeal from order of inspector of factories and public buildings. Pending.

Swift, Lindsay, executor of the will of Sarah Allen Swift, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Symmes, Arthur P., executor of the will of Amos W. Trow, Attorney-General *ex rel. v.* Petition to recover inheritance. Pending.

Symonds, Samuel L., executor of the will of John O. Page, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Tamarack Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Tamarack Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Taylor, Henry W., petitioner. Petition for registration of title to land in Plymouth. Attorney-General waived right to be heard.

Taylor, Violet I., petitioner. Petition for registration of title to land in Brewster. Pending.

Tiffany, Henry L., *et al.*, petitioners. Petition for registration of title to land in Dartmouth. Pending.

Trimountain Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Trimountain Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

True, Jabez, administrator of the estate of Thomas C. DeCartaret, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Turley, Thomas J., *et al.*, administrators of the estate of Mary Benson, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Tuttle, Horace F., petitioner on behalf of Isabella M. Brooks. Petition for discharge from Westborough State Hospital. Pending.

Tyndale, Theodore H., petitioner. Petition for registration of title to land in Mashpee. Pending.

Underwood, Henry O., petitioner. Petition for registration of title to land in Nantucket. Pending.

Union Copper Land and Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Union Copper Land and Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Union Copper Land and Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Union News Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Union News Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Union Welting Company, petitioner. Petition for registration of title to land in East Boston. Pending.

United States Volunteer Life Saving Corps of Volunteer Life Savers, Attorney-General *v.* Information in the nature of *quo warranto* to annul the charter of the respondent because of misuse of its charter privileges and franchises. Decree.

United States Worsted Company, Attorney-General *v.* Action of contract to compel payment of filing fee. Disposed of.

Upham, George F., petitioner. Petition for registration of title to land in North Brookfield. Attorney-General waived right to be heard.

Vahey, James H., administrator of the estate of Maria M. French, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Valvoline Oil Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Valvoline Oil Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Vanderpoel, Emily M., petitioner. Petition for registration of title to land in Dartmouth. Pending.

Van Greenberg, Frank J., petitioner. Petition for registration of title to land in Lowell. Attorney-General waived right to be heard.

Victoria Copper Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Victoria Copper Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Victoria Copper Mining Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

Vining, Floretta, executrix of the will of Elizabeth Jacobs, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

W. D. Quimby & Co., Inc., *v.* Robert S. Bisbee *et als.*, Minimum Wage Commission. Bill of complaint to enjoin commission from appointing a wage board for candy-makers. Pending.

W. L. Douglas Shoe Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Walen, William W., administrator of the estate of Almira C. Walen, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Walpole Rubber Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Walpole Rubber Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Walsh, Joseph, administrator of the estate of Matthew Merry, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Ward Baking Company *v.* Commonwealth. Petition to recover excise tax for the year 1914 paid by foreign corporation. Pending.

Watt, William D., executor of the will of Mary J. Pierson, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Webber, Elizabeth H., petitioner. Petition for registration of title to land in Needham. Pending.

Webster, Anna C. M., petitioner. Petition for registration of title to land in Beverly. Pending.

Weeks, Harriet M., executrix of the will of James Weeks, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Decree.

Welch, Mary Ann, executrix of the will of Thomas Welch, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Welch, William J., *v.* Hosea M. Quimby, superintendent. Action of tort. Pending.

Welsbach Street Lighting Company of America *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Welsbach Street Lighting Company of America *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Wentworth, William H., petitioner. Petition for registration of title to land in Chatham. Attorney-General waived right to be heard.

Western Union Telegraph Company *et al. v.* Calvin H. Foster. Petition for review of order of the Public Service Commission. Pending.

Western Union Telegraph Company *et al.*, Frederick J. Macleod *et als.*, Public Service Commission, *v.* Bill of complaint to compel compliance with the terms of an order of the Public Service Commission. Pending.

Westinghouse, Church, Kerr & Co. *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Westinghouse, Church, Kerr & Co. *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Wheelock, Charles B., petitioner. Petition for registration of title to land in Marblehead. Pending.

Whitaker, Elbridge J., executor of the will of Oliver Everett, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Whitall-Tatum Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Whitall-Tatum Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

White, Agnes A., *et al.*, Attorney-General *v.* Petition for use of the Attorney-General's name in an information in equity to restrain the defendants from erecting a building on certain land in Medford. Use of name allowed.

White Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

White Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

White Company *v.* Commonwealth. Petition to recover excise tax for the year 1913 paid by foreign corporation. Pending.

White Pine Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

White Pine Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

White Sewing Machine Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

White Sewing Machine Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Whitford, Edward D., trustee, petitioner. Petition for registration of title to land in Marblehead. Pending.

Whittemore, Charles, petitioner. Petition for registration of title to land in Wareham. Pending.

Whittemore, Charles, petitioner. Petition for registration of title to land in Falmouth. Pending.

Wholey, William L., executor of the will of Lawrence Coughlin, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.

Wier, Charles J., *v.* Commonwealth. Claim for arrears in salary alleged to be due petitioner. Pending.

Willard, George B., *v.* Frederick J. Macleod *et als.*, Public Service Commission. Petition for modification of order of Public Service Commission. Pending.

Willett, Lewis, petitioner. Petition for registration of title to land in Newburyport. Pending.

Williams, Charles H., petitioner. Petition for registration of title to land in Billerica. Pending.

Wilson, John D., executor of the will of John E. Jacobs, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.

Winona Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Winona Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1912 paid by foreign corporation. Pending.

Winslow Brothers & Smith Company, Attorney-General *ex rel. v.* Bill in equity to restrain defendant from discharging waste into Neponset River. Pending.

Wolley, William T., executor of the will of Susan C. Smith, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Woodbridge, Charles G., petitioner. Petition for registration of title to land in Lynn. Pending.

Wyandot Copper Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

York Manufacturing Company *v.* Commonwealth. Petition to recover excise tax for the year 1910 paid by foreign corporation. Pending.

York Manufacturing Company *v.* Commonwealth. Petition to recover excise tax for the year 1911 paid by foreign corporation. Pending.

Young, August, Commonwealth *v.* Action of contract to recover for garbage sold by State Prison. Pending.

Young, Edward P., petitioner. Petition for writ of habeas corpus. Pending.

Young, George C., administrator of the estate of Helen C. Young, Attorney-General *ex rel.* *v.* Petition to recover inheritance tax. Pending.

COLLECTIONS.

Collections have been made by this department as follows: —

Corporation taxes for the year 1914, overdue and referred by the Treasurer of the Commonwealth to the Attorney-General for collection,	$442,099 83
Interest,	5,050 85
Costs,	2,713 72
Miscellaneous,	186,038 96
Total,	$635,903 36

The following table shows a detailed statement of the Corporation Taxes: —

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
A. A. Brunell Co., Inc.,	$103 11	$0 52	$103 63
A. C. Joney Co.,	36 18	1 54	37 72
A. Dickey Co.,	36 03	06	36 09
A. Dodge & Son Corpn.,	99 37	–	99 37
A. E. Lyon Co.,	86 83	36	87 19
A. H. Atkinson Co.,	30 75	40	31 15
A. Himmel Co.,	75 97	78	76 75
A. I. Asher Pants Co.,	151 95	1 37	153 32
A. McArthur Co.,	1,175 85	7 05	1,182 90
A. R. Andrews Co.,	122 10	1 09	123 19
A. S. Belcher, Inc.,	6 72	28	7 00
A. S. Brock Rubber Co.,	96 00	38	96 38
A. S. Campbell Co.,	215 52	1 94	217 46
A. S. Dorfman Cigar Co.,	72 36	4 32	76 68
A. S. Tucker Co.,	8 53	12	8 65
A. W. Emmons Co.,	288 89	2 51	291 40
Abegweit Silver Black Fox Co.,	11 70	10	11 80
Acme Register Co.,	86 83	2 02	88 85
Adams Pharmacy, Inc.,	72 36	67	73 03
Adams Square Co.,	94 97	78	95 75
Aeolian Macaroni Co.,	50 65	49	51 14
Aichess Petticoat Co.,	23 51	20	23 71
Albany Supply and Chemical Co.,	9 22	08	9 30
Alden Bros. Co.,	107 81	99	108 80

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
Alden Sheet Metal Working and Plumbing Co.,	$90 45	$0 75	$91 20
Aldrich-Chipman Co.,	135 67	61	139 28
Alger Paper Box Co.,	1,025 46	5 13	1,030 59
Allen & Fox Express Co.,	289 44	1 24	290 68
Allen, Doane & Co., Inc.,	141 10	1 42	142 52
American Banner Co.,	21 70	16	21 86
American Belting and Tanning Co.,	407 02	3 46	410 48
American Cloak Co.,	142 91	6 14	149 05
American Coke and Charcoal Co.,	73 26	40	73 66
American Color and Chemical Co.,	10 00	-	10 00
American Cork Co., Inc.,	191 19	1 67	192 86
American Cultivator Publishing Co.,	43 41	60	44 01
American Delivery Co.,	65 12	37	65 49
American Fancier and Stock-keeper Co.,	58 61	54	59 15
American Fireworks Co.,	167 00	2 37	169 37
American Grocery Co.,	945 20	14 80	960 00
American Iron and Metal Co.,	50 65	40	51 05
American Silver Black Fox Co.,	200 00	1 00	201 00
American Specialty Co.,	226 12	1 96	228 08
American Stay Co.,	1,085 40	9 95	1,095 35
American Steam Gauge and Valve Manufacturing Co.,	3,499 25	30 91	3,530 16
American Watch Tool Co.,	128 43	64	129 07
Ames Plow Co.,	289 44	2 60	292 04
Anchor Laundry Co.,	123 01	1 09	124 10
Anderson & Co., Inc.,	12 44	12	12 56
Angus Morrison Co.,	14 52	-	14 52
Appleton Brass Co.,	25 32	24	25 56
Apsley Rubber Co.,	8,713 64	203 31	8,916 95
Archibald Wheel Co.,	3,909 82	15 50	3,925 32
Armory Garage, Inc.,	27 13	12	27 25
Armour's Pattern Shop Co.,	25 32	-	25 32
Aroostook Farming and Lumber Co.,	27 02	18	27 20
Arrah Wanna Moccasin Co.,	67 83	52	68 35
Arthur C. Harvey Co.,	2,405 97	146 82	2,552 79
Arthur W. Pope Co.,	511 91	4 26	516 17
Ashoyton Knitting Co.,	36 18	33	36 51
Associated Trust, Inc.,	29 60	-	29 60
Atlantic Printing Co.,	638 46	26 17	664 63
Atlantic Rope and Line Co.,	95 04	36	95 40
Atlantic Rubber Co.,	276 55	1 29	277 84
Attleboro Bottling Co.,	32 74	16	32 90
Auburn Last Co.,	126 44	94	127 38

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
August W. Dodge, Inc.,	$58 61	$0 54	$59 15
Austral Window Co. of New England,	7 23	2 10	9 33
Auto Renting Co.,	45 22	2 71	47 93
Auto Sales Co.,	36 18	33	36 51
Autocraft Co.,	106 55	96	107 51
Autogenous Welding Equipment Co.,	9 04	04	9 08
Automatic Air Brake Co.,	54 27	65	54 92
Automatic Appliance Co.,	285 46	2 85	288 31
B. & B. Bed Co.,	57 88	1 73	59 61
B. & B. Rubber Co.,	4,713 20	37 71	4,750 91
B. F. Smith Construction Co.,	727 48	–	727 48
B. F. Sturtevant Co.,	19,415 88	132 67	19,548 55
B. Feinberg Sons Co.,	215 72	1 08	216 80
B. Greenwald Co.,	272 67	2 21	274 88
B. J. Baker & Co., Inc.,	512 63	6 32	518 95
B. L. Tim Lumber Co.,	379 89	1 13	381 02
Babson-Dow Manufacturing Co.,	732 64	5 11	737 75
Back Bay Auto Supply Co., Inc.,	30 39	09	30 48
Back Bay Electrotype Co.,	108 54	98	109 52
Bacon-Farnum Co.,	130 24	1 30	131 54
Baldwin Chain and Manufacturing Co.,	884 60	7 08	891 68
Bangs & Ramsey Express Co.,	54 27	43	54 70
Barney Leavitt Co.,	30 93	20	31 13
Bartlett Box and Lumber Co.,	235 17	2 04	237 21
Bash Marble and Slate Co.,	90 46	81	91 27
Bates Piano Co.,	158 50	4 33	162 83
Baush Machine Tool Co.,	3,613 83	30 72	3,644 55
Bay State Automobile Co.,	6 33	03	6 36
Bay State Fuel Co.,	1,590 11	6 36	1,596 47
Bay State Hosiery Co., Inc.,	30 86	31	31 17
Bay State Packing Co.,	90 45	80	91 25
Bay State Silver Co.,	9 04	07	9 11
Bay State Storage and Warehouse Co.,	3,002 94	15 01	3,017 95
Bay State Thread Works,	575 80	5 18	580 98
Bay State Tool Handle Co.,	18 99	19	19 18
Beacon, Inc., The,	217 44	3 00	220 44
Beaconsfield Pharmacy, Inc.,	43 41	39	43 80
Beauvais Water Heater Co.,	194 88	89	195 77
Beckwith Bros. Co.,	108 54	72	109 26
Bedford Coal and Grain Co.,	169 14	1 51	170 65
Belle Vue Mills,	767 19	6 90	774 09
Belmont Baking Co.,	81 40	69	82 09
Belmont Spring Water Co.,	138 46	3 23	141 69
Benj. N. Moore & Sons Co.,	1,752 92	16 07	1,768 99
Bennett Manufacturing Co.,	12 66	10	12 76
Bennett's Inc.,	108 54	1 00	109 54

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
Berkshire Cannong Co.,	$31 47	$0 15	$31 62
Berkshire Manufacturing Co. of Pittsfield,	837 83	7 54	845 37
Berkshire Retail Grocery Co. of West Stockbridge, Mass.,	27 13	–	27 13
Bernard Millinery Co.,	5 42	07	5 49
Bethel Chrome Tanning Co.,	60 00	51	60 51
Beverly Chemical and Supply Co.,	7 48	21	7 69
Beverly Mattress Co., Inc.,	53 18	1 59	54 77
Billings Dental Co.,	31 47	31	31 78
Blanchard & Co., Inc.,	147 81	1 62	149 43
Bon-Ton Millinery Co.,	58 79	65	59 44
Bong Binder Co.,	8 23	–	8 23
Bonny Brook Farm Co.,	84 44	90	85 34
Borden, Guiney & Kendall Co.,	357 72	1 31	359 03
Boston Automatic Machine Co.,	10 00	–	10 00
Boston Baking Powder Co.,	16 46	–	16 46
Boston Bedding Supply Co.,	112 15	1 00	113 15
Boston Blower Co.,	18 09	13	18 22
Boston Bolt and Iron Co.,	312 95	–	312 95
Boston Brass Andiron Co.,	86 83	99	87 82
Boston Chicle Co.,	21 70	22	21 92
Boston Commercial Co.,	312 30	16 18	328 48
Boston Drug Co.,	149 78	1 05	150 83
Boston Foundry Co.,	95 87	48	96 35
Boston French Range Co.,	18 09	–	18 09
Boston Hat and Bonnet Frame Co.,	81 78	74	82 52
Boston House Wrecking Co.,	53 18	43	53 61
Boston Interior Finish Co.,	9 04	09	9 13
Boston Market Reporter Publishing Co.,	50 00	2 00	52 00
Boston Milling Co.,	97 32	87	98 19
Boston Mortgage Trust, Inc.,	17 36	–	17 36
Boston Optical Co.,	1,183 33	10 65	1,193 98
Boston Pencil Pointer Co.,	452 43	4 07	456 50
Boston, Providence and Fall River Express Co.,	73 80	30	74 10
Boston Sash Weight Co.,	25 32	23	25 55
Boston Self-Locking Block Co.,	6 00	–	6 00
Boston Specialty Stores Co.,	130 24	1 25	131 49
Boston Stitching and Plaiting Co.,	50 65	53	51 18
Boston Terminal Refrigerating Co.,	354 56	1 42	355 98
Boulevard Pharmacy,	72 36	1 68	74 04
Boutwell Bros., Inc.,	1,074 54	4 30	1,078 84
Boyd Motor Co.,	18 09	–	18 09
Boyden & Co., Inc.,	23 87	24	24 11
Boylston Teaming Co.,	36 18	3 07	39 25

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
Boynton Coal Co., Inc.,	$107 74	$0 97	$108 71
Bradlee & Chatman Co.,	212 91	1 01	213 92
Braintree Rubber Cement Co.,	461 29	12 44	473 73
Breton Coal Co.,	25 00	33	25 33
Bristol Motor Car Co.,	53 18	47	53 65
Broadway Garage, Inc.,	5 42	–	5 42
Brockton Drug Co.,	90 45	82	91 27
Brockton Ice and Coal Co.,	707 39	6 37	713 76
Brookline Press,	17 36	52	17 88
Brooks Construction and Lumber Co.,	75 97	62	76 59
Brooks Manufacturing Co.,	231 26	1 08	232 34
Brown Credit Co.,	65 12	23	65 35
Brown Engine Co.,	493 71	2 14	495 85
Brown-Howland Co.,	371 93	3 03	374 96
Brown-Wales Co.,	401 59	2 74	404 33
Brown's Enamel Works, Inc.,	35 47	20	35 67
Builders and Buyers Mortgage Co.,	226 12	2 04	228 16
Builders' Iron and Steel Co.,	295 69	15 60	311 29
Bunkio Matsuki Corpn.,	34 82	31	35 13
Bunting Stevens Co.,	181 80	3 94	185 74
Burdett College,	430 10	1 94	432 04
Burleigh & Martin, Inc.,	45 22	23	45 45
Burt Furniture Co.,	198 99	1 50	200 49
Butler Furniture Co.,	452 25	4 07	456 32
Butman & Cressey Co.,	394 36	3 62	397 98
C. A. Cook Co.,	427 90	1 71	429 61
C. C. Blaney Co.,	119 39	1 07	120 46
C. C. Coghlin-Wilson Electric Co.,	173 66	1 56	175 22
C. D. Lyons Co.,	90 45	95	91 40
C. D. Wright Co.,	108 54	–	108 54
C. E. Trumbull Co.,	108 54	90	109 44
C. F. Tompkins Co.,	298 73	2 69	301 42
C. F. Trask Manufacturing Co.,	44 00	29	44 29
C. G. Howes Co.,	217 08	1 98	219 06
C. J. Peters & Son Co.,	370 91	2 04	372 95
C. L. Chase & Son, Inc.,	22 97	10	23 07
C. P. Lovering Co.,	248 73	1 97	250 70
C. P. Thompson Co., Inc.,	596 97	6 06	603 03
C. Sargent Bird, Inc.,	49 74	1 72	51 46
Cadem Plastering Co., Inc.,	10 85	1 00	11 85
Cahill Manufacturing Co.,	27 13	–	27 13
Cambridge Brass Co.,	65 12	84	65 96
Cambridge Garage Co.,	17 36	41	17 77
Campbell Electric Co.,	153 76	1 05	154 81
Canton Ice Co.,	20 26	20	20 46
Cape Cod Products Co.,	300 29	6 45	306 74

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
Cape Cod Specialty Co.,	$42 51	$0 37	$42 88
Carder Wood Working Co.,	81 40	75	82 15
Carroll Co.,	6 78	02	6 80
Carter, Carter & Meigs Co.,	2,674 42	24 07	2,698 49
Carver Cranberry Co.,	419 12	3 84	422 96
Cattaraugus Tanning Co.,	375 00	1 88	376 88
Celero Drug Co.,	5 42	03	5 45
Central Biscuit Co.,	81 40	1 90	83 30
Central Oil and Gas Stove Co.,	1,494 77	11 96	1,506 73
Chamberlain Huntress Co.,	452 25	1 96	454 21
Champion-Draper Co.,	18 09	–	18 09
Champion Spark Plug Co.,	36 00	18	36 18
Champlain Valley Lime Co.,	12 00	06	12 06
Chapel Mills Manufacturing Co.,	945 40	8 51	953 91
Charles A. Baldwin Co.,	683 71	4 90	688 61
Charles A. Jackson Co.,	45 22	37	45 59
Charles E. Holske Co., Inc.,	73 59	50	74 09
Charles Emmel & Rose Co.,	265 92	4 50	270 42
Charles May & Son Co.,	303 91	3 54	307 45
Chas. P. Whittle Mfg. Co.,	178 63	6 07	184 70
Charles S. Sexton Co.,	104 01	90	104 91
Charles W. Blake Co.,	54 27	54	54 81
Charm Electric Co.,	48 98	32	49 30
Chattel Loan Co.,	846 41	50 77	897 18
Chelsea Bag and Burlap Co.,	26 04	12	26 16
Church Hydroplane Boat and Motor Co.,	5 48	02	5 50
Clark & Dupre Mfg. Co.,	158 70	1 44	160 14
Clark, Coggin & Johnson Co.,	335 28	2 85	338 13
Clark Remedies Co.,	10 31	10	10 41
Clearing House Parcel Delivery Co.,	601 49	23 26	624 75
Cleghorn Clothing Co.,	122 10	61	122 71
Clement Co.,	217 08	1 89	218 97
Cleveland-Cheever Co.,	790 53	6 85	797 38
Clifton Electro Chemical Co.,	36 18	72	36 90
Clinton E. Hobbs Co.,	137 48	69	138 17
Coates Clipper Manufacturing Co.,	90 45	81	91 26
Cochrane Manufacturing Co.,	4,260 14	142 00	4,402 14
Codman & Co., Inc.,	379 89	3 03	382 92
Cohasset Hotel Co.,	5 37	32	5 69
Cold Blast Market Co.,	26 04	–	26 04
Collins, Pratt & Graves Co.,	143 77	1 33	145 10
Colonial Counter Co.,	37 06	34	37 40
Colonial Cranberry Co.,	40 88	1 22	42 10
Colonial Engraving Co.,	36 18	33	36 51
Colonial Match Co.,	55 17	1 55	56 72
Columbia Manufacturing Co., Inc.,	36 18	1 96	38 14

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
Columbian Amusement Co.,	$117 58	$0 77	$118 35
Columbian Corpn.,	2,443 36	150 07	2,593 43
Commercial Credit Co.,	18 09	15	18 24
Commercial Hotel Co.,	72 36	58	72 94
Commercial Investment Co.,	5 42	–	5 42
Commonwealth Clothing Co.,	94 97	1 78	96 75
Commonwealth Laundry Co.,	54 27	41	54 68
Commonwealth Manufacturing Co.,	674 86	1 80	676 66
Connecticut Valley Street Railway Co.,	2,953 78	20 17	2,973 95
Converse Rubber Shoe Co.,	4,373 47	39 36	4,412 83
Cooper & Cooper Co.,	31 11	14	31 25
Copecut Cranberry Co.,	25 88	21	26 09
Corner Drug Store, Inc.,	43 41	12	43 53
Corrugated Culvert Co. of New England,	15 75	17	15 92
Corset H. Co.,	1,049 22	5 94	1,055 16
Cosmopolitan Rubber Co.,	85 02	43	85 45
Cote Piano Manufacturing Co.,	3,885 73	161 78	4,047 51
Cotuit Oyster Co.,	408 72	3 55	412 27
Coughlan & Sheils Co.,	90 45	72	91 17
Coveney Building Co.,	36 18	2 26	38 44
Covich Finkelstein Co., Inc.,	163 58	1 47	165 05
Crawford-Plummer Company,	442 86	–	442 86
Cressey Park Co.,	54 27	2 33	56 60
Crocker Drug Co.,	22 61	23	22 84
Cross Coal Co.,	312 05	2 50	314 55
Crown Packing Co.,	124 06	1 03	125 09
Crystal Drug Co.,	90 45	4 07	94 52
Cullen Brothers Co.,	192 47	1 73	194 20
Cummings & Pearson, Inc.,	31 53	25	31 78
Cummings Fish Co.,	16 28	15	16 43
Cummings Machine Works,	109 31	47	109 78
Curtis & Cameron, Inc.,	108 54	1 00	109 54
Curtis Drug Co.,	14 47	08	14 55
Curtis Provision Co.,	18 45	20	18 65
Cushing Medical Supply Co.,	615 78	36 94	652 72
Cutter & Smith Co., inc.,	596 97	5 38	602 35
D. Doherty Co.,	417 24	3 75	420 99
D. L. Rand Co.,	7 23	04	7 27
D. W. Mellen Co.,	234 44	1 87	236 31
Dadmun Co.,	90 45	3 88	94 33
Daggett & Curry Co.,	119 39	2 78	122 17
Dalton-Ingersoll Mfg. Co.,	1,649 71	14 30	1,664 01
Daly Music Publisher, Inc.,	85 80	40	86 20
Dana Hardware Co.,	2,083 11	18 75	2,101 86
Daniel E. Walsh Co.,	218 23	–	218 23
Daniel Russell Boiler Works, Inc.,	27 13	09	27 22

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
Danvers Laundry Co.,	$42 33	$0 34	$42 67
Dart Motor Truck Co. of Mass.,	10 85	10	10 95
David Irving Co.,	271 35	2 44	273 79
David J. Ingraham, Inc.,	54 27	25	54 52
David M. Connell Co.,	60 99	26	61 25
Davies, Rose & Co., Ltd.,	291 24	1 35	292 59
Davis Hardware Manufacturing Co.,	59 69	45	60 14
Davis-Watson Manufacturing Co.,	48 11	24	48 35
Davison Co.,	361 80	21 70	383 50
Decatur-Caddick Lumber Co.,	45 22	41	45 63
DeLuxe Corpn.,	9 04	07	9 11
Deming Park Realty Co.,	33 46	17	33 63
Dewey & Co., Inc.,	144 72	2 03	146 75
Dewey Square Alleys, Inc.,	79 59	44	80 03
Dine Bros. Co.,	369 03	3 32	372 35
Dine Manufacturing Co.,	12 66	13	12 79
Direct Hosiery Co.,	32 59	29	32 88
Dolls' Hospital, Inc.,	21 25	10	21 35
Dorchester Ice Co.,	618 13	35 22	653 35
Dove Machine Co., Inc.,	94 06	2 65	96 71
Dr. Hallock Drug Co.,	45 22	41	45 63
Dr. Swett Root Beer Co.,	173 89	1 13	175 02
Drake & Hersey Co.,	271 35	2 44	273 79
Dreayer Manufacturing Co.,	222 63	1 54	224 17
Druggists' Manufacturing Assn.,	154 99	–	154 99
Dukelow & Walker Co.,	43 41	1 42	44 83
Dummerston Granite Co.,	60 30	51	60 81
Dunning & Martin Co.,	26 55	–	26 55
Durand Co.,	217 08	2 00	219 08
Duren & Co., Inc.,	27 13	–	27 13
Durgin Shoe Co.,	420 59	1 89	422 48
Dyar Supply Co.,	231 49	1 00	232 49
E. & R. Cleansing and Dyeing Co.,	244 21	2 03	246 24
E. & R. Laundry Co.,	585 75	4 88	590 63
E. A. King Co.,	139 29	1 26	140 55
E. B. Badger & Sons Co.,	2,948 34	22 11	2,970 45
E. C. Bowman & Son Co.,	35 54	28	35 82
E. C. Howard Co.,	38 98	34	39 32
E. D. Brooks & Co., Inc.,	253 26	1 77	255 03
E. E. Cole Silver Co.,	14 03	11	14 14
E. E. Lincoln Shoe Co.,	72 36	60	72 96
E. G. Tutein & Co., Inc.,	50 65	2 18	52 83
E. H. Allen Co.,	72 36	24	72 60
E. H. Rayner Fur Co.,	75 00	49	75 49
E. H. Severy, Inc.,	81 76	41	82 17
E. N. Jackson Co.,	47 48	95	48 43
E. O. Lake Lumber Co.,	43 41	2 17	45 58
E. O. Proctor Co.,	168 68	1 21	169 89

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
E. R. Brown Beer Pump Co.,	$25 21	$0 25	$25 46
E. R. C. Manufacturing Co.,	8 14	–	8 14
E. T. Slattery Co.,	3,618 00	12 66	3,630 66
E. W. Ham Electric Co.,	807 71	7 40	815 11
Earle Provision Co.,	25 95	23	26 18
East Douglas Clothing Co.,	8 14	–	8 14
Eastburn Press, Inc.,	24 56	1 10	25 66
Eastern Athletic Association, Inc.,	6 51	19	6 70
Eastern Avenue Garage, Inc.,	70 55	3 11	73 66
Eastern Fountain Co.,	36 18	30	36 48
Eastern Furniture Co.,	11 52	28	11 80
Eastern Grain Co.,	280 39	1 31	281 70
Eastern Handle Co.,	52 28	50	52 78
Eastern Showcase Co.,	45 22	41	45 63
Eastern Skirt Manufacturing Co.,	47 48	4 74	52 22
Economic Steel Rack Co.,	45 22	17	45 39
Economy Toggle Co.,	133 70	8 02	141 72
Edgewood Garage Co., Inc.,	9 04	07	9 11
Edward Driscoll Co.,	6 51	05	6 56
Egremont Co-operative Creamery Co.,	17 96	93	18 89
Electric Maintenance Co.,	38 85	30	39 15
Electro Service Press,	25 77	23	26 00
Elite Manufacturing Co.,	226 12	1 04	227 16
Elliot & Douglas Manufacturing Co.,	180 90	6 80	187 70
Ellis, Eddy Co.,	130 24	65	130 89
Ellis Financial Reporting System, Inc.,	74 16	27	74 43
Elm Hill Provision Co.,	45 22	20	45 42
Elmwood Poultry Farm, Inc.,	18 09	46	18 55
Elson Art Publication Co.,	452 25	1 81	454 06
Emergency Trunk and Bag Co.,	90 45	–	90 45
Emerson Shoe Co.,	1,854 76	9 27	1,864 03
Emil Weissbrod & Sons, Inc.,	1,207 50	8 05	1,215 55
Empire Grocery Co.,	434 16	3 90	438 06
Empire Ring Traveler Co.,	63 31	54	63 85
Ensign Manufacturing Co.,	1,145 82	9 93	1,155 75
Equity Lunch Co.,	18 09	16	18 25
Ernest J. Porter, Inc.,	5 42	02	5 44
Essex Investment Co.,	90 45	81	91 26
Essex Waste Co.,	132 41	4 77	137 18
Eureka Syrup Co.,	147 25	1 03	148 28
Eureka Valve Co.,	18 09	–	18 09
Everett Drug Co.,	46 85	37	47 22
Everett Shoe and Leather Co.,	246 02	5 11	251 13
Everson Manufacturing Co.,	99 49	3 76	103 25
Ewell-Cooper Co.,	12 66	13	12 79
Export Phosphate Co.,	1,400 00	16 10	1,416 10
F. A. Basford Co.,	12 12	17	12 29

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
F. B. Rogers Silver Co.,	$379 89	$1 64	$381 53
F. B. Taylor & Son, Inc.,	416 07	3 60	419 67
F. E. Atteaux & Co., Inc.,	1,197 17	4 39	1,201 56
F. H. Day Co.,	130 24	39	130 63
F. H. Lane Co.,	318 38	2 65	321 03
F. H. Putnam Co.,	108 54	1 09	109 63
F. H. Thomas Co.,	1,281 65	10 25	1,291 90
F. J. Ross Co.,	58 01	3 65	61 66
F. L. Goldsmith, Inc.,	10 22	05	10 27
F. M. Harris Co.,	86 83	77	87 60
F. S. Carr Rubber Co.,	58 79	34	59 13
F. S. McDermott Co.,	90 45	45	90 90
F. T. Morcombe, White Co.,	48 40	43	48 83
F. T. Mussey Towel Supply Co.,	83 21	79	84 00
F. W. Freeman Co.,	45 22	40	45 62
F. W. Lombard,	75 07	67	75 74
Fall Brook Cranberry Co.,	16 64	13	16 77
Fall River Daily Herald Publishing Co.,	440 49	3 82	444 31
Fall River Taxicab Co.,	90 45	91	91 36
Farmer's Shoe Shop, Inc.,	36 18	1 95	38 13
Fashion, Inc.,	452 25	5 91	458 16
Federal Paper Box Machinery Co.,	166 42	1 42	167 84
Fells Ice Co.,	271 35	6 29	277 64
Felton-Turner Heating Co.,	191 03	50	191 53
Ferd F. French & Co., Ltd.,	158 28	1 43	159 71
Ferrar & Hutchinson, Inc.,	6 33	–	6 33
Fifth Oakland Syndicate, Inc.,	24 80	–	24 80
Finance Club, Inc.,	123 73	2 81	126 54
Fiske & Lane Co.,	607 82	17 09	624 91
Fitchburg Drug Co.,	226 12	2 25	228 37
Fitchburg Machine Works,	770 63	6 55	777 18
Fitchburg Real Estate and Loan Co.,	106 80	7 12	113 92
Fitchburg Steam Engine Co.,	232 45	1 05	233 50
Fleming Foundry Co.,	36 27	25	36 52
Fletcher Lumber Corpn.,	668 42	5 35	673 77
Floyd-Scott Co.,	12 50	–	12 50
Foan Brothers Co.,	21 70	15	21 85
Foley's Clothing Store, Inc.,	90 45	69	91 14
Folster Dry Goods Co.,	86 83	79	87 62
Forde & Nott Co.,	75 97	70	76 67
Foster Company, Inc.,	144 72	6 53	151 25
Fourth Oakland Syndicate, Inc.,	13 90	–	13 90
Fox, Fultz & Co., Inc.,	192 20	1 70	193 90
Frank E. Fitts Manufacturing and Supply Co.,	222 94	99	223 93
Frank L. Roberts Co.,	18 56	–	18 56
Frank P. Bennett & Co., Inc.,	145 44	8 72	154 16

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
Frank P. Brown Co.,	$36 90	$1 55	$38 45
Frank Ridlon Co.,	807 71	8 62	816 33
Franklin Clothing Co.,	90 45	45	90 90
Franklin Construction Co.,	90 45	1 20	91 65
Franklin Mills Corporation,	167 33	75	168 08
Franklin Park Lumber Co.,	225 87	2 03	227 90
Fred A. Houdlette & Son, Inc.,	242 15	1 09	243 24
Frost & Adams Co.,	904 50	7 16	911 66
Frye & Crawford Drug Co.,	9 04	09	9 13
Fuller Whitney Surveys Corpn.,	54 27	40	54 67
G. A. Monroe Co.,	54 27	25	54 52
G. A. Reidpath Co.,	50 65	–	50 65
G. B. Lawrence Co.,	100 11	86	100 97
G. E. Leadbetter & Sons, Inc.,	15 91	09	16 00
G. G. Roberts Corpn.,	404 78	2 75	407 53
G. H. Polley Co.,	18 99	68	19 67
G. H. Pulsifer, Inc.,	36 18	12	36 30
G. M. Smith Optical Co.,	61 05	1 72	62 77
G. W. Lord Co.,	180 90	1 80	182 70
G. W. Peterson Co.,	9 04	07	9 11
G. W. Sammet & Son Co.,	663 90	3 31	667 21
G. Wildes Smith Co.,	19 89	10	19 99
Galassi Mosaic and Tile Co.,	30 39	10	30 49
Gale-Sawyer Co.,	139 88	1 19	141 07
Gem Stamped-Steel Co.,	239 14	2 15	241 29
George A. Goodridge Co.,	227 93	13 90	241 83
George A. Littlefield Co.,	271 35	2 44	273 79
Geo. C. Moore Wool Scouring Mills,	253 26	2 09	255 35
George Dietz Co., Inc.,	12 66	07	12 73
Geo. F. Daniels Corpn.,	1,024 97	7 68	1,032 65
George H. Sallaway Co.,	261 67	2 28	263 95
George H. Sherbert, Inc.,	39 79	1 71	41 50
George H. Snow Co.,	4,150 47	20 75	4,171 22
George J. Tarr Co.,	629 53	5 77	635 30
George S. Stevens Co.,	36 18	30	36 48
George T. Horan, Inc.,	334 08	20 00	354 08
George T. Hoyt Co.,	180 90	99	181 89
George W. Gale Lumber Co.,	610 53	5 60	616 13
Georgetown Gas Co.,	6 33	–	6 33
Gibbons Contracting Co.,	86 83	1 12	87 95
Glidden Brick Co.,	82 45	41	82 86
Globe Counter Co.,	155 57	1 56	157 13
Globe Ear-Phone Co.,	180 90	69	181 59
Gloucester Basket Ball Assn.,	7 00	–	7 00
Gloucester Gill-Net Fisheries Co., Inc.,	134 04	44	134 48
Gloucester Hospital, Inc.,	90 45	64	91 09
Gloucester Loan Co.,	130 24	4 00	134 24
Golden Manufacturing Co.,	6 00	03	6 03

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
Goose-Broidy Co.,	$92 72	$0 43	$93 15
Gordon & Sparrow Co.,	244 21	2 65	246 86
Gordon-Hittl Co.,	87 97	88	88 85
Gorham Drug Store, Inc.,	54 27	55	54 82
Gorham Press,	180 90	1 45	182 35
Goward's Market Co.,	45 22	43	45 65
Graham Co.,	54 27	1 51	55 78
Great Ceylon Tea Co., Inc.,	180 90	1 45	182 35
Great Eastern Amusement Co.,	361 80	12 67	374 47
Greater Plymouth Newspaper Co.,	6 51	06	6 57
Grossman Cap Manufacturing Co.,	6 87	06	6 93
Guilford, Kendrick & Ladd, Inc.,	385 31	6 97	392 28
H. A. Cook Dairy Products Co., Inc.,	67 51	2 32	69 83
H. A. Knowles & Co., Inc.,	24 98	–	24 98
H. B. Keen, Inc.,	38 54	35	38 89
H. C. Girard Co.,	164 61	83	165 44
H. C. H. Pant Co.,	114 87	1 04	115 91
H. D. Smith Co.,	361 80	–	361 80
H. Dangel Co.,	246 02	10 82	256 84
H. E. Lindbladh Co.,	27 13	24	27 37
H. H. Brown Co.,	1,201 10	6 61	1,207 71
H. L. Handy Co.,	3,078 32	10 26	3,088 58
H. M. Downs Printing Co.,	29 12	08	29 20
H. M. Hansen Shoe Co.,	68 12	68	68 80
H. M. Kinports Co.,	79 05	4 82	83 87
H. Newton Marshall Co.,	140 68	68	141 36
H. Ross Maddocks Co., Inc.,	213 11	99	214 10
H. T. Schaefer, Inc.,	235 17	1 17	236 34
Hackett Brothers Co.,	45 06	52	45 58
Halifax Flower Co.,	22 61	11	22 72
Hall Paint and Hardware Co.,	271 35	2 44	273 79
Hallstone Electric Co.,	17 63	18	17 81
Hamer Improved Washer Co.,	22 61	15	22 76
Hampden Knitting Co.,	399 78	3 46	403 24
Hanlon Thornton Co.,	133 86	1 23	135 09
Hanover Amusement Co.,	32 56	1 43	33 99
Hanover Rubber Co.,	90 45	11	90 56
Harrigan Press, Inc.,	100 21	2 67	102 88
Harrington Manufacturing Co.,	448 97	4 04	453 01
Harrington Press,	10 85	–	10 85
Hart Foundry Co.,	5 42	03	5 45
Hart Private Hospital, Inc.,	43 41	1 82	45 23
Harvard Grocery and Provision Co.,	63 31	1 89	65 20
Harvard Trust Co.,	781 25	3 91	785 16
Hatchard Ice Co.,	18 09	10	18 19

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
Hava Lunch, Inc.,	$113 96	$0 93	$114 89
Haverhill Cement Stone Co.,	98 77	49	99 26
Haverhill Construction Co.,	128 43	89	129 32
Haverhill Steamship Co.,	11 43	05	11 48
Haynes Construction Co.,	361 80	3 32	365 12
Henderson & Johnson, Inc.,	48 24	44	48 68
Henry F. Farrow Co.,	165 08	1 55	166 63
Henry F. Miller & Sons Piano Co.,	2,824 24	55 07	2,879 31
Henry Gray Co.,	30 39	28	30 67
Henry J. Tracy Co.,	54 27	1 63	55 90
Henry T. Bulman, Corpn.,	14 58	10	14 68
Hermann Lucke Co.,	144 72	76	145 48
Herrick Aiken Co.,	88 64	4 00	92 64
Hibernian Publishing Co.,	43 41	26	43 67
Hickman & Doucette, Inc.,	34 37	85	35 22
Higgins Fraze Co.,	542 70	5 42	548 12
Highland Drug and Chemical Corpn.,	38 04	28	38 32
Highland Machine Co.,	49 92	23	50 15
Highland Paint and Wall Paper Co.,	361 80	2 59	364 39
Hill Dryer Co.,	361 80	1 81	363 61
Hilton Express Co.,	40 70	1 15	41 85
Himmel Drug Co.,	108 54	1 06	109 60
Hinds' Hand Laundry Co.,	97 68	88	98 56
Hjorth Lathe and Tool Co.,	126 63	63	127 26
Hodgson Kennard & Co., Inc.,	1,083 59	11 35	1,094 94
Hoffecker Co.,	121 81	5 09	126 90
Holbrook Manufacturing Co.,	88 56	88	89 44
Hollings Co.,	97 68	80	98 48
Holyoke Photo Engraving Co.,	18 09	16	18 25
Homer Foot & Co., Inc.,	361 80	3 32	365 12
Hooper Printing Co.,	83 21	30	83 51
Horse Whip Co.,	622 92	5 60	628 52
Hotel Empire, Inc.,	86 83	2 93	89 76
Howard Dustless-Duster Co.,	178 65	1 60	180 25
Howard, Inc.,	54 01	–	54 01
Howe Stove and Furniture Exchange, Inc.,	14 36	10	14 46
Howes Brick Co.,	117 58	58	118 16
Hub Cornice and Sky Light Co.,	17 36	–	17 36
Hub Mattress Co.,	27 13	27	27 40
Hudson Printing Co.,	81 40	81	82 21
Hunter Stationery Co.,	54 27	49	54 76
Huntt's Lunch Co.,	94 15	3 86	98 01
Hurlburt, Johnson Co.,	65 59	46	66 05
Huss Baking Co.,	90 45	8 41	98 86
I. M. George Co.,	5 42	–	5 42
I. Shactman Leather Co.,	9 04	01	9 05

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
I. Wolper Co.,	$171 63	$1 49	$173 12
Ideal Can Co.,	104 46	52	104 98
Ideal Dental Laboratory, Inc.,	33 91	30	34 21
Ideal Hat Co.,	80 53	72	81 25
Imperial Cloak and Suit Co.,	260 62	2 20	262 82
Imperial Motor Car Co.,	36 18	29	36 47
Imperial Photographic Studio, Inc.,	203 51	1 62	205 13
Imperial Upholstering Co.,	135 67	1 24	136 91
Importers Branch, Ltd.,	238 78	10 00	248 78
Independent Button Fastener Machine Co.,	427 21	15 80	443 01
Innovation Publishing Co.,	5 42	–	5 42
Interior Building Finish Co.,	20 62	15	20 77
International Mercantile and Bond Co. of Mass.,	36 18	25	36 43
International Shade Co.,	61 19	51	61 70
International Whip Co.,	50 00	25	50 25
Interstate Manufacturing Co.,	27 64	–	27 64
Interstate Publishing Co.,	21 70	–	21 70
Ira J. Webster Co.,	3 33	02	3 35
J. A. Brenner & Co., Inc.,	274 96	2 47	277 43
J. A. Laraway Co.,	90 45	65	91 10
J. E. Paris Co.,	146 52	1 32	147 84
J. G. Gallishaw Co.,	39 07	1 48	40 55
J. G. Walker & Son Corpn.,	67 83	32	68 15
J. H. Farris Corporation,	160 33	4 81	165 14
J. H. Franklin Co.,	50 81	20	51 01
J. H. Gerlach Co.,	56 63	21	56 84
J. H. Green Co.,	72 36	65	73 01
J. H. Miller Co., Inc.,	397 98	2 86	400 84
J. H. Robinson Co.,	71 27	64	71 91
J. H. White Co.,	157 38	1 42	158 80
J. Lipsitz Co.,	299 38	2 55	301 93
J. Nardi Co.,	45 22	2 71	47 93
J. S. Delaney Co.,	143 81	3 35	147 16
J. S. Meacom Co.,	54 27	48	54 75
J. T. Meader Co., Inc.,	480 85	1 44	482 29
J. T. Wilson & Son, Inc.,	1,242 78	3 73	1,246 51
J. W. Shaw Co.,	117 58	37	117 95
Jacobs, Whitcomb Co.,	348 77	1 80	350 57
James Barrett Manufacturing Co.,	542 70	4 88	547 58
James H. Malone, Inc.,	171 49	7 36	178 85
James H. Tarr Co.,	92 51	57	93 08
James M. White Bottle Co.,	32 77	15	32 92
James Miles & Son Co.,	218 88	2 19	221 07
James W. Poole, Inc.,	185 60	1 05	186 65
James Wilkinson Co.,	112 88	1 01	113 89
Jerome Manufacturing Co.,	72 36	–	72 36

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
Joe Cotter, Inc.,	$121 56	$0 73	$122 29
John A. Dunn Co.,	2,872 78	1 66	2,874 44
John A. Frye Shoe Co.,	4,496 63	22 48	4,519 11
John A. Lowell Bank Note Co.,	126 63	1 15	127 78
John Babcock & Co., Inc.,	89 56	70	90 26
John Cavanagh & Son Building Moving Co.,	252 19	4 00	256 19
John Chmiell Co.,	153 76	77	154 53
John E. Lynch Hardware Co.,	72 36	34	72 70
John E. O'Neil, Inc.,	26 04	26	26 30
John F. Johnston Co.,	253 26	1 39	254 65
John J. Cluin Co.,	18 09	18	18 27
John L. Kelly Contracting Co.,	54 27	49	54 76
John Maloney Grocery Co.,	180 90	1 80	182 70
John Quin & Son Co.,	198 99	4 64	203 63
John T. Robinson Co.,	153 76	1 44	155 20
John W. Barlow Co.,	81 40	24	81 64
Johnson Educator Food Co.,	1,590 45	81 57	1,672 02
Jones Peterson & Newhall Co.,	638 21	4 68	642 89
Kakas Bros., Inc.,	859 27	7 73	867 00
Karl Andren Co.,	623 48	2 92	626 40
Kasino Co.,	18 09	11	18 20
Kempton Co.,	226 12	78	226 90
Kendall Drug Co.,	99 49	81	100 30
Keniston Engineering Co.,	126 63	1 24	127 87
Kenney Brothers Co.,	152 22	1 37	153 59
Kenny Clark Co.,	130 24	6 46	136 70
Keystone Job Print,	23 51	23	23 74
Kiley Hardware Co.,	238 78	2 85	241 63
King Mining Co.,	21 25	19	21 44
King Philip Tavern Co.,	59 69	2 40	62 09
Kinney Heating and Supply Co.,	35 85	32	36 17
Kinney Manufacturing Co.,	1,736 27	13 89	1,750 16
Kittredge Lunch Co.,	66 57	2 66	69 23
Klein Manufacturing Co.,	21 70	18	21 88
Kleno Manufacturing Co.,	14 29	28	14 57
Knowlton Iron Works Co.,	68 74	55	69 29
Koonz Manufacturing Co.,	34 37	13	34 50
Korn Leather Co.,	27 13	–	27 13
Kraft, Bates & Spencer, Inc.,	500 00	–	500 00
L. & P. Co.,	90 45	3 05	93 50
L. B. Dow, Inc.,	43 41	21	43 62
L. Dimond & Sons, Inc.,	1,480 41	11 84	1,492 25
L. E. Freeman Co.,	397 98	1 99	399 97
L. E. Sanborn Co.,	72 36	55	72 91
L. G. Fisk-Mooers Co.,	235 17	4 31	239 48
L. K. Husted Co., Inc.,	48 84	49	49 33
L. M. Koritz Co.,	15 32	–	15 32
L. Nickerson Co., Inc.,	45 22	42	45 64

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
L. P. Soule & Son Co.,	$313 77	$1 78	$315 55
L. Speidel & Co., Inc.,	705 51	6 35	711 86
L. W. & H. F. Morse Co.,	71 45	36	71 81
L. W. Anthony Co.,	284 91	2 52	287 43
La-Lo Co.,	30 39	46	30 85
Lace Shop, Inc.,	180 90	1 54	182 44
Lambert & Turner Co.,	5 42	–	5 42
Lamere & Robinson Co.,	13 02	48	13 50
Lane-Libby Fisheries Co.,	286 25	2 58	288 83
Lang & Jacobs Co.,	94 97	85	95 82
Laurel Lake Mills,	1,052 38	3 33	1,055 71
Lawrence B. Smith Co.,	562 59	3 64	566 23
Lawrence Baseball Ass'n,	32 56	1 10	33 66
Lawrence Development Corpn.,	9 97	05	10 02
Lawrence Produce Co.,	161 94	1 61	163 55
Leavitt & Rubenstein Press, Inc.,	6 47	03	6 50
Leavitt's Scotch Polish Co.,	27 35	05	27 40
L'Echo Publishing Co.,	334 66	3 34	338 00
Leslie Dry Goods Co.,	766 19	6 17	772 36
Levy Bros., Inc.,	92 25	4 87	97 12
Lewis A. Brown & Co., Inc.,	27 13	24	27 37
Lewis F. Small, Inc.,	7 23	07	7 30
Lewis J. Bird Co.,	45 22	15	45 37
Libbie Printing Co.,	90 45	32	90 77
Lincoln Lunch Co., Inc.,	99 35	60	99 95
Linscott Motor Co.,	405 48	4 05	409 53
Linscott Supply Co.,	337 77	3 10	340 87
Litchfield Shuttle Co.,	2,086 30	14 60	2,100 90
Lloyd Coal Co.,	105 82	40	106 22
Locke Coal Co.,	1,146 00	5 73	1,151 73
London Harness Co.,	814 05	6 92	820 97
London Raincoat Co.,	48 84	43	49 27
Loring Avenue Garage Co.,	48 84	49	49 33
Loring-Axtell Co.,	479 38	13 11	492 49
Louis Cohen Shirt Co.,	48 11	–	48 11
Louis Dejonge Co.,	1,641 66	10 94	1,652 60
Louis G. Destremps & Sons, Inc.,	32 56	29	32 85
Louis H. Ross Music Publishing Co.,	6 33	07	6 40
Lovejoy-McGrail Co.,	143 77	1 08	144 85
Lovell and Covel Co.,	515 56	4 38	519 94
Lovells, Inc.,	72 36	32	72 68
Lowell Paper Tube Corpn.,	95 87	54	96 41
Lunt Moss Co.,	863 34	28 90	892 24
Lyn Home Co.,	26 04	22	26 26
Lynch Heel Co.,	81 40	75	82 15
Lynn Rubber Manufacturing Co.,	231 58	6 25	237 83
Lyon Carpet Co.,	425 11	3 15	428 26
Lyon Co.,	215 27	2 15	217 42

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
Lyon Manufacturing Co.,	$74 16	$0 30	$74 46
Lyons Hotel Co. of Mass.,	54 27	20	54 47
M. & C. Hat Co.,	50 65	3 03	53 68
M. & C. Skirt Co.,	618 00	4 33	622 33
M. Connell Co., Inc.,	99 49	2 79	102 28
M. J. Crowley Co.,	54 27	1 42	55 69
M. Marks Co.,	64 21	53	64 74
M. T. Coffey Co.,	84 66	2 97	87 63
Macdonald & Evans, Inc.,	20 35	20	20 55
Macey-Stetson-Morris Co.,	202 60	1 33	203 93
Majestic Company,	217 08	1 95	219 03
Malden China Co., Inc.,	25 32	23	25 55
Malden Commercial School,	18 09	08	18 17
Malden Leather Goods Co.,	112 15	1 03	113 18
Malden Mail Co.,	11 25	–	11 25
Manhattan Collar Co.,	90 45	83	91 28
Manhattan Grocery and Provision Co.,	830 69	7 48	838 17
Manning's Inc.,	21 49	–	21 49
Mansfield Drug Co.,	45 22	45	45 67
Mansfield Milling Co.,	465 81	3 26	469 07
Maple Farm Milk Co.,	27 13	41	27 54
Marlborough Drug Co.,	45 22	18	45 40
Marlborough Times Publishing Co.,	5 42	–	5 42
Marshall & May Co.,	85 92	82	86 74
Martin Tractor Co.,	98 13	29	98 42
Marvello Co.,	46 12	12	46 24
Mass. Builders' Finish Co.,	162 81	1 59	164 40
Mass. Investment and Loan Co.,	26 86	14	27 00
Mass. Iron and Metal Co.,	19 98	15	20 13
Mass. Metal Polish Co.,	20 58	1 03	21 61
Mass. Mortgage and Realty Corpn.,	8 68	09	8 77
Massasoit Co.,	481 91	7 22	489 13
Massasoit Manufacturing Co.,	3,443 55	16 07	3,459 62
Mattapoisett Cranberry Co.,	38 67	20	38 87
Matthew F. Sheehan Co.,	506 52	4 67	511 19
Mayflower Laundry Co.,	158 28	5 68	163 96
Maykel Automobile Co.,	36 18	33	36 51
Maynard Rubber Corporation,	231 55	1 99	233 54
McAuliffe Non Siphoning Trap Co.,	43 41	39	43 80
McCarthur Bros. Co.,	9 04	02	9 06
McHeffey Express Co.,	36 18	17	36 35
McLean & Cousens Co.,	10 85	59	11 44
McLean Black & Co., Inc.,	1,176 57	10 59	1,187 16
McNeil Corporation,	259 59	2 33	261 92
Mellish & Byfield Manufacturing Co.,	173 66	1 56	175 22

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
Merchant Box and Cooperage Co.,	$528 22	$2 38	$530 60
Merchants Co-operative Advertising Co.,	36 18	20	36 38
Merchants Delivery Co.,	90 45	75	91 20
Merchants Trading Stamp Co.,	52 09	39	52 48
Meredith Linen Mills,	136 60	64	137 24
Merrill Chair and Manufacturing Co.,	31 60	28	31 88
Merrimac Valley Mills,	203 51	6 74	210 25
Methuen Granite Co.,	29 67	1 19	30 86
Metropolitan Laundry Co.,	578 88	29 11	607 99
Metropolitan Lithograph and Publishing Co.,	90 90	–	90 90
Middleby Criterion Oven Co.,	28 22	20	28 42
Middlesex Investment Co., Inc.,	142 44	1 26	143 70
Milk Package Exchange, Inc.,	62 37	30	62 67
Millbury Steel Foundry Co.,	200 97	1 81	202 78
Miller Brothers, Inc.,	276 59	2 18	278 77
Millers River Box Co.,	88 64	79	89 43
Millers River Power Co.,	25 50	14	25 64
Milton Laundry,	22 25	22	22 47
Minot Drug Co.,	8 48	35	8 83
Miscoe Spring Water Co.,	37 98	35	38 33
Mitchell Press,	13 02	78	13 80
Mitchell Wing Co.,	644 05	5 37	649 42
Moning & Berry Co.,	26 04	73	26 77
Moody Bridge Garage Co.,	7 77	21	7 98
Moquin & Fontaine Co.,	565 31	5 02	570 33
Morse McDonald Co.,	141 10	1 27	142 37
Motor Car Service Co. of Boston,	54 27	49	54 76
Motor Sales Co.,	126 63	1 14	127 77
Motor Specialties Co.,	90 45	90	91 35
Muir's Laundry, Inc.,	74 16	58	74 74
Murphy Coal and Wood Co.,	269 75	2 47	272 22
Murray Tanning Co.,	180 90	90	181 80
Myer Abrams Co.,	271 35	2 32	273 67
N. W. Brown Piano Co.,	90 45	44	90 89
National Crash Mfg. Co.,	50 19	45	50 64
National Druggists Supply Co.,	371 46	22 26	393 72
National Knitting Co., Inc.,	180 90	1 50	182 40
National Manufacturing Co.,	319 19	2 92	322 11
National Matzo Co. of Boston,	13 02	–	13 02
National Metallic Bed Co.,	762 71	3 06	765 77
National Parlor Furniture Co.,	16 28	–	16 28
National Publishing and Trading Co.,	36 18	19	36 37
National Scale Co.,	629 53	5 67	635 20
National Tack Co., Inc.,	140 64	9 84	150 48

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
Neapolitan Ice Cream Co.,	$31 65	$0 16	$31 81
Nelson Color Co.,	95 87	81	96 68
New Can Co.,	235 17	2 12	237 29
New England Biscuit Co.,	256 87	2 35	259 22
New England Cloak and Suit Co.,	213 46	78	214 24
New England Cold Storage Co.,	1,958 60	83 05	2,041 65
New England Converting Co.,	36 18	36	36 54
New England Co-operative Society,	203 47	1 73	205 20
New England Directory Co.,	14 76	50	15 26
New England Drug Co.,	9 33	–	9 33
New England Nurseries Co.,	267 73	2 62	270 35
New England Publishing Co.,	361 80	3 25	365 05
New England Reed Co.,	389 91	3 30	393 21
New Home Sewing Machine Co.,	14,385 04	122 27	14,507 31
New Method Laundry Co.,	22 61	17	22 78
New Public Market, Inc.,	40 81	19	41 00
New York Bargain House, Inc.,	152 20	9 13	161 33
New York Egg and Fruit Co.,	9 76	10	9 86
Newark Lunch Co.,	60 00	39	60 39
News Publishing Co. of New Bedford,	22 61	20	22 81
Nicholas M. Williams Co.,	63 31	3 15	66 46
Nobscot Mountain Spring Co.,	188 13	1 65	189 78
Norcross Brothers Co.,	2,152 47	18 66	2,171 13
Norfolk Granite Co.,	21 70	20	21 90
Norfolk Iron Co.,	106 27	35	106 62
North American Fruit Co.,	77 30	71	78 01
North Shore Creamery Co.,	184 51	5 53	190 04
North Somerville Coal Co.,	75 34	68	76 02
Northeastern Lunch Co.,	72 00	50	72 50
Northern Construction Co.,	81 40	38	81 78
Northern Massachusetts Street Railway Co.,	3,806 40	26 00	3,832 40
Norton Water Co.,	112 15	36	112 51
Noshake Grate and Heating Co.,	8 77	–	8 77
Notilt Manufacturing Co.,	8 41	04	8 45
O. L. Lorentzen Co.,	32 56	32	32 88
Oakes Knitting Mills Co.,	481 19	4 33	485 52
Office Specialty Co.,	20 07	18	20 25
Old Colony Cut Glass Works, Inc.,	75 97	63	76 60
Old Colony Piano Co.,	313 40	2 77	316 17
Old Colony Press,	13 38	06	13 44
Old Corner Drug Store, Inc.,	22 61	12	22 73
Oleic Co., Inc.,	54 37	43	54 80
Omiros Cigarette Co., Inc.,	123 91	3 31	127 22
Oran McCormick Publishing Co.,	32 56	1 88	34 44
Orent & Co., Inc.,	343 71	2 63	346 34

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
Oriental Garment Co.,	$119 55	$0 95	$120 50
Orona Manufacturing Co.,	73 69	59	74 28
Orpheum Amusement Co.,	6 51	26	6 77
Orpheum Theatre, Inc.,	14 47	14	14 61
Oscar T. Gove Co., Inc.,	129 34	1 16	130 50
Oxidite Manufacturing Co.,	32 56	27	32 83
P. F. Wood Boiler Works, Inc.,	90 45	82	91 27
Pach Bros., Inc.,	5 00	05	5 05
Package Confectionery Co.,	4,263 10	130 73	4,393 83
Palmer Hunter Lumber Co.,	497 47	4 48	501 95
Palmer Renting Co.,	11 75	15	11 90
Pamott Mines Co.,	80 00	–	80 00
Panther Rubber Manufacturing Co.,	278 58	2 63	281 21
Paris Cloak Co.,	128 07	82	128 89
Parker & Page Co.,	931 63	8 38	940 01
Parker Brothers Iron Co.,	86 83	70	87 53
Parker-Hammerton Manufacturing Co.,	165 14	1 49	166 63
Parker Supply Co.,	88 15	81	88 96
Parker Wire Goods Co.,	790 53	6 60	797 13
Parsons Manufacturing Co.,	470 34	28 22	498 56
Patterson Rubber Co.,	113 96	89	114 85
Peabody Square Garage Co.,	72 36	2 99	75 35
Pean Medical Co.,	22 61	23	22 84
Pennsylvania Textile Co.,	2,592 71	12 96	2,605 67
People's Express, Inc.,	27 13	09	27 22
Perkins & Co., Inc.,	108 54	–	108 54
Perlmutter Bros. Co., Inc.,	36 18	32	36 50
Perry Mason Co.,	6,869 22	34 35	6,903 57
Peter Cooper's Glue Factory of Mass.,	15 37	08	15 45
Philip Slater Co.,	24 02	82	24 84
Pico Cranberry Co.,	14 32	–	14 32
Picture Shop, Inc.,	48 84	15	48 99
Pierson Pharmacy Co.,	144 72	1 30	146 02
Pine Croft Orchard Co.,	12 27	06	12 33
Pine Grove Floral Corp'n,	14 47	13	14 60
Pinkham Press,	164 29	1 50	165 79
Pittsfield Auto Garage Co.,	81 40	64	82 04
Pittsfield Contracting Co.,	18 09	14	18 23
Pittsfield Journal Co.,	231 55	1 98	233 53
Place Bros., Inc.,	18 46	18	18 64
Plymouth & Sandwich Street Railway Co.,	1,441 32	–	1,441 32
Plymouth Manufacturing Co.,	45 22	41	45 63
Plymouth Rubber Co.,	10,358 51	93 23	10,451 74
Polish Industrial Ass'n,	43 41	46	43 87
Pope-Hartford Co. of Boston,	381 86	15 35	397 21
Pope-Sisson Lumber Co.,	723 60	5 07	728 67

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
Portland Sales Co.,	$54 27	$0 50	$54 77
Post Office Pharmacy, Inc.,	58 61	53	59 14
Potter Knitting Co.,	777 87	6 74	784 61
Power Heating and Ventilating Co.,	85 52	74	86 26
Power Numbering Machine Co.,	126 01	81	126 82
Presbrey-Field Co.,	361 80	3 92	365 72
Presbrey Stove Lining Co.,	877 36	5 85	883 21
Pressed Aluminum Co.,	65 57	2 00	67 57
Prevost Realty Co.,	37 44	17	37 61
Prior & Mahoney Co.,	43 41	22	43 63
Progressive Co-operative Ass'n,	98 91	5 93	104 84
Protective Loan Co.,	22 84	20	23 04
Pure Food Package Co.,	90 45	68	91 13
Puritan Fish Freezing Co.,	47 03	18	47 21
Puritan Motor Supply Co.,	63 31	59	63 90
Purity Confectionery Co.,	85 92	3 60	89 52
Pyro-Febrin Co.,	10 85	10	10 95
Q-P Signal Co.,	45 22	25	45 47
Queen Manufacturing Co., Inc.,	95 87	2 85	98 72
Quigley Furnace and Foundry Co.,	3,577 15	32 93	3,610 08
Quinn Lunch Co.,	9 04	21	9 25
R. & R. System Clothes, Inc.,	10 05	10	10 15
R. B. Gage Co.,	7 05	05	7 10
R. C. Goudey Co.,	78 51	44	78 95
R. D. Lidstone Co., Inc.,	208 03	76	208 79
R. Holman Co.,	50 65	55	51 20
R. T. Sullivan Co.,	143 36	72	144 08
R. W. Armstrong Co.,	37 17	22	37 39
Ravine House Co. (Inc.),	22 50	25	22 75
Rayolite Co.,	39 79	4 78	44 57
Reading Custom Laundry, Inc.,	66 93	1 56	68 49
Recorder Publishing Co.,	25 32	28	25 60
Reed & Barton Corp'n,	6,099 73	40 66	6,140 39
Regal Cloak Co.,	228 83	2 06	230 89
Rejane Co.,	18 45	13	18 58
Remington-Urquhart Press, Inc.,	51 91	25	52 16
Revere Distilling Co.,	1,266 30	10 13	1,276 43
Revere Drop Forge Co.,	162 79	90	163 69
Rex Wrench Co.,	60 14	82	60 96
Rice Valentine Co.,	180 90	60	181 50
Richard Briggs Co.,	2,170 80	19 90	2,190 70
Richard H. Booth Co.,	466 72	17 10	483 82
Richards Manufacturing Co.,	542 70	3 62	546 32
Riley Pebbles Shoe Co.,	217 08	1 09	218 17
Riverside Mills,	520 99	2 60	523 59
Roackdale Woollen Co.,	19 24	14	19 38
Robert Wilson Co.,	33 46	–	33 46
Robinson Bramley Co., Inc.,	9 04	–	9 04

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
Robinson-Brockway Mfg. Co.,	$118 61	$1 18	$119 79
Roblin-Schiller Co.,	65 12	52	65 64
Rockwood Chemical Co.,	7 19	06	7 25
Rockwood, McIntyre Co.,	452 25	4 07	456 32
Rogers Isinglass and Glue Co.,	107 72	1 04	108 76
Rosengard Furniture Co.,	170 04	1 56	171 60
Roxbury Distilling Co.,	66 80	35	67 15
Roxbury Theatre Co.,	10 85	10	10 95
Royal Furniture Co.,	233 07	–	233 07
Royal Laundry Co.,	119 39	5 00	124 39
Royal Shoe Co.,	235 17	2 16	237 33
Royal Silver Black Fox Co.,	12 73	13	12 86
Russian Importing Co.,	8 68	–	8 68
Ryan & Duffee, Inc.,	108 54	98	109 52
"S. & A." Mfg. Co.,	20 56	10	20 66
S. Bloom, Inc.,	117 58	94	118 52
S. D. Cohen Co.,	89 54	–	89 54
S. D. Grossman Co.,	180 90	1 63	182 53
S. H. Couch Co., Inc.,	215 27	1 43	216 70
S. L. Gabriel Co.,	30 75	28	31 03
S. M. Howes Co.,	2,161 03	19 81	2,180 84
S. M. Stevens Co.,	56 98	45	57 43
St. Louis Rubber Co.,	198 99	1 55	200 54
Salem Bay Line Transfer Co.,	37 98	1 64	39 62
Salem Press Co.,	63 31	44	63 75
Sally's Embroidery and Cleansing Co.,	31 45	28	31 73
Sampo Granite Co.,	29 07	20	29 27
Samuel Cohen & Levitt Co.,	253 26	–	253 26
Samuel Ward Mfg. Co.,	1,908 49	16 85	1,925 34
Samuel Zoll Co.,	176 37	1 63	178 00
Santa Barbara Fruit Co.,	5 80	05	5 85
Sawyer Drug Co.,	91 17	64	91 81
Saxwood Mfg. Co.,	126 63	1 08	127 71
Saylor & Stewart Co.,	9 04	08	9 12
Scandinavian Co-operative Grocery Union,	63 45	57	64 02
Schiff Bros., Inc.,	6 69	03	6 72
School Arts Publishing Co.,	140 36	1 47	141 83
School Street Piano Storage Co.,	180 90	1 80	182 70
Sears-Cook Corp'n,	244 21	2 32	246 53
Sears-Sprague Co.,	54 27	51	54 78
Second Oakland Syndicate, Inc.,	36 83	17	37 00
Selfeedo Brush Co.,	26 95	1 62	28 57
Service Specialty Co.,	15 00	–	15 00
Shack & Fine Co.,	7 99	04	8 03
Shaddock & Normandin Co.,	123 13	1 02	124 15
Shafine System, Inc.,	36 18	25	36 43
Shawmut Iron and Wire Works, Inc.,	123 01	1 23	124 24

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
Shawmut Raincoat Co., Inc.,	$45 22	$0 36	$45 58
Shawmut Waxed Paper Co.,	76 43	76	77 19
Shepard Mfg. Co. (Melrose),	1,535 38	13 59	1,548 97
Shepard Norwell Co.,	13,115 25	102 74	13,217 99
Shoe City Coat Co., Inc.,	14 11	–	14 11
Shortstory Publishing Co.,	108 54	98	109 52
Show Card Shop, Inc.,	7 59	–	7 59
Shultz-Goodwin Co.,	610 08	4 57	614 65
Silas Peirce & Co., Ltd.,	2,446 79	21 59	2,468 38
Silloway & Vine Shoe Co., Inc.,	90 45	91	91 36
Silver Baking Co.,	92 20	46	92 66
Silver Queen and Ruby Silver Mines Co.,	40 00	26	40 26
Singer & Snow Co.,	397 98	1 45	399 43
Sippican Cranberry Co.,	24 81	15	24 96
Sisson Co.,	113 06	1 41	114 47
Small Maynard & Co. (Inc.),	1,401 97	58 88	1,460 85
Smalley White & Hobbs, Inc.,	91 33	75	92 08
Smith & Perkins, Inc.,	46 78	1 40	48 18
Smith Paper Co.,	3,392 27	16 96	3,409 23
Smith Tablet Co., Inc.,	226 12	2 07	228 19
Smith-Wallace Corp'n,	338 73	7 90	346 63
Smithmade Suspender Co.,	72 36	65	73 01
Somerset Coal Co.,	17 69	36	18 05
Somerset Investment Co.,	81 40	40	81 80
Somerville Mfg. Co.,	61 28	36	61 64
Somerville Publishing Co., Inc.,	7 23	–	7 23
South Barre and District Co-operative Assn.,	75 97	2 51	78 48
South Bay Storage Warehouse Co.,	90 45	90	91 35
South End Lumber Co.,	18 09	16	18 25
Southgate Press — T. W. Ripley Co.,	168 68	84	169 52
Specialty Shop,	180 90	1 63	182 53
Spring Water Distributing Co.,	10 85	45	11 30
Springfield Homestead Newspaper Co.,	84 11	26	84 37
Springfield Ice and Coal Co.,	2,696 13	52 69	2,748 82
Springfield Leather Co.,	125 72	86	126 58
Springfield Wholesale Grocery Co.,	86 83	47	87 30
Standard Co.,	16 28	14	16 42
Standard Motor Car Co.,	75 97	3 04	79 01
Standard Pocahontas Coal Co.,	31 36	16	31 52
Standard Supply Co., Inc.,	95 51	78	96 29
Standard Upholstering Co.,	65 93	44	66 37
Star Laundry Co.,	9 04	09	9 13
Stearns & Waterman Co.,	21 70	30	22 00
Steel Specialties Co.,	10 85	37	11 22
Sterling Shoe Co.,	37 98	97	38 95

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
Stetson Coal Co. of Boston,	$801 38	$4 00	$805 38
Stewart, Skinner Co.,	265 01	2 96	267 97
Stickney & Poor Spice Co.,	1,344 08	6 72	1,350 80
Stoddard Union Co.,	36 25	37	36 62
Stone & Forsyth Co.,	2,568 78	17 98	2,586 76
Stone Leather Co.,	153 76	86	154 62
Stone's Express, Inc.,	271 35	2 40	273 75
Store of Quality, Inc.,	138 18	1 21	139 39
Storer & Celotte Co.,	73 60	48	74 08
Stover & Bean Co.,	651 24	3 25	654 49
Stratton Automobile Co.,	7 23	08	7 31
Structural Granite Co.,	184 51	5 00	189 51
Sturtevane & Haley Beef and Supply Co.,	1,718 55	5 15	1,723 70
Sturtevant & Hook Corpn.,	96 23	65	96 88
Stutz Motor Car Co. of Boston,	189 94	1 71	191 65
Stutz Motor Car Co. of New Haven,	8 00	–	8 00
Sub-Target Gun Co.,	264 11	2 16	266 27
Suffolk Assn., Inc.,	28 94	94	29 88
Suffolk Furniture Co.,	90 45	30	90 75
Sullivan Colpitts Co., Inc.,	10 85	07	10 92
Sullivan Sample Shoe Store, Inc.,	90 45	72	91 17
Summit Thread Co.,	166 17	83	167 00
Superior Overall Co.,	37 98	22	38 20
Swain Construction Co.,	9 04	–	9 04
Swift Contracting Co.,	33 75	20	33 95
Swift River Co.,	634 95	7 55	642 50
Sylvester Bros. Co.,	7 23	60	7 83
Sylvester Tower Co.,	1,479 76	13 31	1,493 07
T. E. Chase & Son Co.,	84 76	42	85 18
T. H. O'Donnell & Co., Inc.,	108 54	2 53	111 07
T. W. Brooks Lobster Co., Inc.,	18 09	10	18 19
T. W. Norman Co.,	229 74	2 05	231 79
Taunton Evening News,	108 54	1 36	109 90
Taunton Planing Mill Co.,	40 15	19	40 34
Taunton Spindle Co.,	9 04	07	9 11
Taunton Wholesale Millinery Co.,	28 94	87	29 81
Taxi Service Co.,	1,032 30	5 16	1,037 46
Taylor & Barker Co.,	969 17	8 88	978 05
Taylor Brothers Laundry, Inc.,	430 54	2 15	432 69
Taylor Chemical Co.,	536 20	6 70	542 90
Teel Motor Co.,	138 08	1 24	139 32
Tennessee Valley Light and Power Co.,	705 69	6 35	712 04
Thayer Co.,	16 28	19	16 47
Thermolac Manufacturing Co.,	42 98	36	43 34
Thompson Construction Co.,	23 87	22	24 09
Thos. D. Gard Co., Inc.,	97 68	44	98 12

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
Thos. H. Logan Co.,	$1,031 13	$4 46	$1,035 59
Thos. J. Hind, Inc.,	27 13	25	27 38
Thos. J. Shea Co.,	43 77	39	44 16
Three Millers Co.,	1,763 77	15 86	1,779 63
Tichnor Bros., Inc.,	293 02	2 49	295 51
Totem Mfg. Co.,	39 79	36	40 15
Towne & Melzard, Inc.,	20 00	54	20 54
Tremont Stores, Inc.,	2,713 50	24 87	2,738 37
Triumph Couch Bed Co.,	269 54	2 00	271 54
Trombly Jewelry Co.,	103 25	–	103 25
Trowbridge Piano Co.,	88 09	79	88 88
Troy Cereal Co.,	81 40	65	82 05
Tudor Press, Inc.,	144 72	1 69	146 41
Turner-Brown Co.,	27 13	27	27 40
Twin Cities Ice Co.,	5 42	05	5 47
Tyson, Weare & Marshall Co.,	72 36	82	73 18
Union Caliper Co.,	558 98	2 24	561 22
Union Furniture Co.,	343 80	4 07	347 87
Union Seal Co.,	112 15	–	112 15
Union Square Olympia Co.,	90 45	90	91 35
Union Trading Stamp Co.,	6 51	03	6 54
United Building and Commercial Co.,	80 95	5 00	85 95
United Dress Manufacturing Co.,	124 82	5 24	130 06
United Electric Apparatus Co.,	474 21	3 56	477 77
United States Column Co.,	271 11	1 35	272 46
United States Light and Heating Co.,	253 26	1 77	255 03
United States Metal Products Co.,	2,750 00	95 38	2,845 38
United States Snuff Co.,	23 80	–	23 80
United States Transfer Advertising Co.,	11 30	–	11 30
United States Tropical Food Co.,	16 37	38	16 75
United States Worsted Co.,	26,505 95	185 55	26,691 50
Universal Trolley Wheel Co.,	40 01	29	40 30
Uricsol Chemical Co. of Boston,	162 81	6 83	169 64
V-S Undermuslin Co.,	30 75	–	30 75
Vacuum Glass Co.,	45 00	31	45 31
Van Tassel Leather Co.,	10 00	–	10 00
Vesuvio Drug Co.,	47 75	43	48 18
Victor, Inc.,	24 42	84	25 26
Victor Shoe Machinery Co.,	227 93	3 07	231 00
Vodon-Curtiss Co.,	23 15	23	23 38
W. & S. Blackinton Co.,	534 95	1 87	536 82
W. A. Hilliard Co.,	35 22	38	35 60
W. A. Norton Co.,	43 41	47	43 88

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
W. C. Edson Co.,	$133 03	$0 67	$133 70
W. H. I. Hayes Co.,	126 63	1 26	127 89
W. H. Marble Automobile Co.,	104 01	95	104 96
W. H. Virgie Co.,	386 94	1 74	388 68
W. J. Ham Co.,	238 71	2 05	240 76
W. M. Young Regalia Co.,	47 03	47	47 50
W. P. B. Brooks & Co., Inc.,	277 53	12 50	290 03
W. P. Goode Brush Co.,	132 06	1 32	133 38
W. S. Lee Co.,	36 18	22	36 40
W. T. Shackley & Son Co.,	126 63	1 00	127 63
Wacco Supply Co.,	158 28	94	159 22
Wagner Spring Bed Mfg. Co.,	200 79	1 74	202 53
Walen Drug Co.,	18 09	16	18 25
Walsh Drug Co.,	151 95	1 37	153 32
Walsh Roofing Co.,	27 46	–	27 46
Walter B. Hennigan Co.,	58 79	64	59 43
Walter Coburn Co.,	178 18	1 51	179 69
Waltham Bag and Paper Co.,	124 27	93	125 20
Waltham Emery Wheel Co.,	534 55	4 70	539 25
Walworth-English-Flett Co.,	649 84	5 85	655 69
Walworth Mfg. Co.,	2,466 57	11 10	2,477 67
Warner's Features, Inc., of Mass.,	58 61	–	58 61
Warren-Allen Carpet Co.,	217 08	97	218 05
Warren F. Fraser Co.,	45 22	30	45 52
Washburn Cranberry Bog Co.,	344 99	2 87	347 86
Washburn Realty Trust, Ltd.,	219 06	66	219 72
Washburn Jewelry Co.,	45 22	2 05	47 27
Waterhouse Welding Co.,	80 15	70	80 85
Watson-Blood Co.,	362 90	20 00	382 90
Watts & Cook, Inc.,	198 53	92	199 45
Wayland Inn Hotel Co.,	33 91	34	34 25
Wellington Rubber Co.,	45 22	–	45 22
Wenham Lake Ice Co.,	278 22	1 65	279 87
Werner-Pazolt Co.,	678 37	9 38	687 75
Wesner Drop-Arm Hanger Co.,	9 04	09	9 13
Westfield Brick Co.,	1,004 42	–	1,004 42
Whitaker-Cushing Co.,	51 55	34	51 89
Whitcomb-Blaisdell Machine Tool Co.,	879 17	6 16	885 33
White Automobile Co.,	63 31	57	63 88
White Paper Box Co.,	104 01	89	104 90
Whittier Woodenware Co.,	542 70	4 97	547 67
Wickstead Mfg. Co.,	48 84	23	49 07
William A. Davis Co.,	61 50	55	62 05
William Allen Son's Co.,	329 23	1 43	330 66
William C. Norcross Co.,	418 09	3 83	421 92
William E. Bent Co.,	244 21	14 98	259 19
William I. Siff Co., Inc.,	9 04	–	9 04
William J. McCarthy Co.,	50 65	25	50 90

	Collected on Account of Corporation Tax for 1914.	Interest.	Totals.
William L. Brown Electric Co.,	$123 77	$1 04	$124 81
William N. Flynt Granite Co.,	431 80	3 88	435 68
William Porter & Son, Inc.,	50 00	–	50 00
Williams Book Store Co.,	18 09	15	18 24
Williamstown Glass Sales Co.,	404 40	5 86	410 26
Williston H. Collins Co.,	162 81	1 49	164 30
Woburn Journal Co.,	7 59	06	7 65
Woburn Machine Co.,	918 79	6 43	925 22
Woman's Quality Shop, Inc.,	144 72	1 44	146 16
Woman's Shop, Inc.,	515 56	2 58	518 14
Woodman Lumber Co.,	9 04	08	9 12
Woodward-Reopell Co.,	48 84	1 42	50 26
Woonsocket Machine and Press Co.,	600 00	3 30	603 30
Worcester Automobile Co.,	135 67	2 03	137 70
Worcester Paper Box Co.,	145 17	1 31	146 48
Woronoco Heating and Plumbing Co.,	9 04	24	9 28
Wright Cutter Co.,	625 60	5 84	631 44
Young Men's Corporation, Inc.,	35 98	16	36 14
Zariffe Cigarette Co.,	9 04	–	9 04
	$442,099 83	$5,050 85	$447,150 68

EXTRADITION AND INTERSTATE RENDITION.

The following applications for requisitions for fugitives from justice have been referred by His Excellency the Governor to this department during the year ending Dec. 31, 1915, for examination and report thereon: —

Date of Reference.	State or Country upon whose Executive Requisition was made.	Name of Fugitive.	Crime charged.	Venue of Prosecution.	Report.
1915.					
Jan. 8	New York,	Carmine Basile,	Violation of liquor law,	Norfolk,	Lawful and in proper form.
Jan. 13	Pennsylvania,	Pietro LoPresti,	Larceny,	Suffolk,	Lawful and in proper form.
Jan. 14	New York,	George A. Schaefer,	Larceny,	Middlesex,	Lawful and in proper form.
Jan. 25	Pennsylvania,	George Wright,	Desertion and nonsupport,	Middlesex,	Lawful and in proper form.
Jan. 27	New York,	William Hill,	Larceny,	Worcester,	Lawful and in proper form.
Feb. 1	Maryland,	William Arnold,	Attempt to commit larceny from the person.	Bristol,	Lawful and in proper form.
Feb. 3	New York,	Della Carmody,	Larceny,	Norfolk,	Lawful and in proper form.
Feb. 4	Minnesota,	Rainford H. Gifford,	Desertion of wife and minor children.	Suffolk,	Lawful and in proper form.
Feb. 5	Missouri,	Lon West, *alias*,	Stealing personal property,	Hampden,	Lawful and in proper form.
Feb. 8	New York,	Moses L. Bagnall,	Larceny,	Suffolk,	Lawful and in proper form.
Feb. 8	Minnesota,	Kate Wilson, *alias*,	Larceny,	Suffolk,	Lawful and in proper form.

Feb.	11	Missouri,	Lon West, *alias*,	Larceny,	Hampden,	Lawful and in proper form.
Feb.	12	Dominion of Canada,	Frederick S. Deering,	Larceny,	Suffolk,	Lawful and in proper form.
Feb.	12	New York,	Reuben R. Jacobs,	Receiving stolen goods,	Suffolk,	Lawful and in proper form.
Feb.	13	New York,	Arthur J. Jackson, *alias*,	Forgery,	Suffolk,	Lawful and in proper form.
Feb.	15	Michigan,	Frank G. Kenney,	Larceny,	Suffolk,	Lawful and in proper form.
Feb.	18	New York,	Robert J. Long,	Libel,	Suffolk,	Lawful and in proper form.
Feb.	23	New Hampshire,	George C. Loud,	Desertion,	Worcester,	Lawful and in proper form.
Mar.	8	New York,	Peter Kuhn,	Forgery and larceny,	Suffolk,	Lawful and in proper form.
Mar.	8	New York,	Martin J. Kennedy,	Nonsupport,	Berkshire,	Lawful and in proper form.
Mar.	9	Illinois,	Rafaelle Martell,	Murder,	Suffolk,	Lawful and in proper form.
Mar.	9	Pennsylvania,	George McLeod, *alias*,	Attempt to commit larceny,	Suffolk,	Lawful and in proper form.
Mar.	9	Georgia,	Joseph Creamer,	Breaking and entering,	Plymouth,	Lawful and in proper form.
Mar.	13	Secretary of the Navy,	Frank F. Shanton,	Larceny,	Essex,	Lawful and in proper form.
Mar.	13	New York,	William J. Chipman,	Nonsupport,	Essex,	Lawful and in proper form.
Mar.	23	Chief Justice, Supreme Court, District of Columbia.	Robert Clay, *alias*,	Forgery,	Suffolk,	Lawful and in proper form.
Mar.	25	Illinois,	George A. Mansfield,	Desertion and nonsupport,	Middlesex,	Lawful and in proper form.
Mar.	29	New York,	John C. Hume,	Larceny,	Bristol,	Lawful and in proper form.
Apr.	1	New Jersey,	Lawrence P. Hall and Victor Zalneraitis.	Breaking and entering,	Essex,	Lawful and in proper form.
Apr.	1	Chief Justice, Supreme Court, District of Columbia.	William H. McArthur, *alias*,	Desertion and nonsupport,	Suffolk,	Lawful and in proper form.
Apr.	2	Virginia,	William E. Gormley,	Desertion,	Suffolk,	Lawful and in proper form.

Date of Reference.	State or Country upon whose Executive Requisition was made.	Name of Fugitive.	Crime charged.	Venue of Prosecution.	Report.
Apr. 15	New York,	John Tanuel,	Nonsupport,	Suffolk,	Lawful and in proper form.
Apr. 16	New Hampshire,	John B. Lorti,	Desertion,	Essex,	Lawful and in proper form.
Apr. 21	Illinois,	Edward France,	Desertion and nonsupport,	Suffolk,	Lawful and in proper form.
Apr. 26	New York,	Evan L. Cameron,	Larceny,	Suffolk,	Lawful and in proper form.
May 1	New York,	Carl Fisher,	Stealing,	Hampden,	Lawful and in proper form.
May 5	New York,	Joseph Flynn, Andrew Horne and Edward Hayden.	Larceny and receiving stolen property.	Essex,	Lawful and in proper form.
May 7	New Hampshire,	Patrick Tobin,	Nonsupport,	Plymouth,	Lawful and in proper form.
May 10	Illinois,	George S. Rogers, *alias*,	Larceny,	Suffolk,	Lawful and in proper form.
May 11	Missouri,	James N. Clay,	Nonsupport,	Middlesex,	Lawful and in proper form.
May 12	Pennsylvania,	Charles Rapatos,	Larceny,	Bristol,	Lawful and in proper form.
May 13	South Carolina,	William A. Lee,	Violation of child,	Plymouth,	Lawful and in proper form.
May 14	Connecticut,	John R. Meakin, *alias*,	Robbery,	Suffolk,	Lawful and in proper form.
May 18	New York,	Michael Sneiderman,	Breaking and entering,	Suffolk,	Lawful and in proper form.
May 20	New York,	Joseph Miller,	Attempt to commit larceny,	Suffolk,	Lawful and in proper form.
May 20	Oregon,	Frederick Staltmann,	Larceny,	Suffolk,	Lawful and in proper form.
May 27	Illinois,	Ermino Bertilio, *alias*,	Larceny,	Worcester,	Lawful and in proper form.
June 1	New York,	Adolf Baranowski, *alias*,	Begetting illegitimate child,	Hampshire,	Lawful and in proper form.
June 2	Rhode Island,	Forrest G. Wilcox,	Nonsupport,	Middlesex,	Lawful and in proper form.

June 3	New York,	Philip Morris,	Larceny,	Suffolk,	Lawful and in proper form.
June 5	New Jersey,	Benjamin Merrill, *alias*,	Begetting illegitimate child,	Worcester,	Lawful and in proper form.
June 8	Pennsylvania,	Robert W. Barnett,	Forgery,	Suffolk,	Lawful and in proper form.
June 8	New Jersey,	Joseph Rogers, *alias*,	Murder,	Suffolk,	Lawful and in proper form.
June 12	New Jersey,	Clement G. Lambert,	Desertion,	Norfolk,	Lawful and in proper form.
June 18	New Jersey,	Forrest G. Wilcox,	Nonsupport,	Middlesex,	Lawful and in proper form.
June 18	Illinois,	Harry Fischer, *alias*,	Larceny,	Suffolk,	Lawful and in proper form.
June 22	New Jersey,	Henry J. O'Brien,	Nonsupport,	Suffolk,	Lawful and in proper form.
June 23	New Hampshire,	Thomas O'Brien,	Bastardy,	Middlesex,	Lawful and in proper form.
June 26	New York,	Thomas J. Sawyer,	Desertion,	Norfolk,	Lawful and in proper form.
July 1	Maryland,	Joseph Bean,	Attempt to commit larceny,	Suffolk,	Lawful and in proper form.
July 16	Connecticut,	Abe Sharp, *alias*,	Attempt to commit larceny,	Suffolk,	Lawful and in proper form.
July 27	New York,	Remers E. Larsher,	Larceny,	Berkshire,	Lawful and in proper form.
July 28	Secretary of the Navy,	J. Wilbur Thorner,	Bastardy,	Essex,	Lawful and in proper form.
Aug. 2	New Hampshire,	Peter Papas,	Assault with intent to murder,	Essex,	Lawful and in proper form.
Aug. 3	New York,	Robert Green,	Bastardy,	Berkshire,	Lawful and in proper form.
Aug. 3	Pennsylvania,	Thomas E. Chavers,	Larceny,	Suffolk,	Lawful and in proper form.
Aug. 5	District of Columbia,	William A. Robertson,	Nonsupport,	Suffolk,	Lawful and in proper form.
Aug. 5	New York,	Sintoure Borolomeo,	Concealing personal property,	Worcester,	Lawful and in proper form.
Aug. 14	Illinois,	Antonia Cucinotta,	Larceny,	Suffolk,	Lawful and in proper form.
Aug. 19	Pennsylvania,	Irvin Blaisdell,	Desertion,	Plymouth,	Lawful and in proper form.

Date of Reference.	State or Country upon whose Executive Requisition was made.	Name of Fugitive.	Crime charged.	Venue of Prosecution.	Report.
Aug. 23	New York,	Oliver M. Young,	Larceny,	Suffolk,	Lawful and in proper form.
Aug. 24	New York,	Frederick Vitale,	Larceny,	Worcester,	Lawful and in proper form.
Aug. 24	Illinois,	Henry L. Nickerson,	Nonsupport,	Middlesex,	Lawful and in proper form.
Aug. 26	New York,	Adolph C. Kimchid,	Stealing,	Hampden,	Lawful and in proper form.
Aug. 31	New York,	Mattio Napolitano, *alias*,	Murder,	Berkshire,	Lawful and in proper form.
Sept. 3	New York,	Florence Field,	Fraudulently procuring entertainment at an inn.	Worcester,	Lawful and in proper form.
Sept. 9	New York,	Martin J. Mulroy,	Enticing away child for unlawful purpose.	Suffolk,	Lawful and in proper form.
Sept. 13	New York,	William C. Wallace, *alias*,	Forgery,	Suffolk,	Lawful and in proper form.
Sept. 13	Illinois,	Howard Clayton, *alias*,	Larceny,	Suffolk,	Lawful and in proper form.
Sept. 22	New Jersey,	George Smith,	Larceny,	Worcester,	Lawful and in proper form.
Sept. 22	New York,	Charles J. Hughes,	Stealing,	Hampden,	Lawful and in proper form.
Sept. 23	Michigan,	Thomas Malone,	Larceny,	Suffolk,	Lawful and in proper form.
Sept. 24	New York,	Josef Grocki,	Begetting and neglecting to support illegitimate child.	Hampshire,	Lawful and in proper form.
Sept. 28	New York,	Julius Seirtsee,	Larceny,	Middlesex,	Lawful and in proper form.
Oct. 6	Connecticut,	George C. Dosch,	Nonsupport,	Suffolk,	Lawful and in proper form.
Oct. 13	New York,	Ada M. Fletcher, *alias*,	Forgery,	Suffolk,	Lawful and in proper form.
Oct. 15	New York,	William Leykam,	Begetting illegitimate child,	Middlesex,	Lawful and in proper form.
Oct. 23	New York,	George Corey.	Neglect of minor child,	Hampshire,	Lawful and in proper form.

Oct.	26	New York,	Vincent Socha, *alias*,	Desertion,	Essex,	Lawful and in proper form.
Oct.	29	Ohio,	Frank Zinka,	Begetting illegitimate child,	Norfolk,	Lawful and in proper form.
Nov.	3	Dominion of Canada,	Martin Carton,	Larceny,	Suffolk,	Lawful and in proper form.
Nov.	5	Connecticut,	Nellie M. Ice,	Adultery,	Hampshire,	Lawful and in proper form.
Nov.	12	New Jersey,	John Caldwell,	Conspiracy to steal,	Suffolk,	Lawful and in proper form.
Nov.	13	Ohio,	Charles H. Lenison, *alias*,	Rape,	Berkshire,	Lawful and in proper form.
Nov.	18	New Jersey,	Patrick Carney,	Robbery,	Essex,	Lawful and in proper form.
Nov.	22	New York,	Samuel Cohen, Jake Dresser, Abe Morris and Jacob Goldstein.	Breaking and entering,	Barnstable,	Lawful and in proper form.
Nov.	23	New York,	Lewis S. Gannett,	Taking false oath and conspiracy,	Middlesex,	Lawful and in proper form.
Nov.	30	New York,	John A. S. Booth, *alias*,	Polygamy,	Franklin,	Lawful and in proper form.
Dec.	10	Connecticut,	George B. Sanders,	Larceny,	Suffolk,	Lawful and in proper form.
Dec.	13	New York,	Frank Conners, *alias*,	Larceny,	Suffolk,	Lawful and in proper form.
Dec.	18	New York,	Victor E. Johnson,	Nonsupport,	Worcester,	Lawful and in proper form.
Dec.	21	New Hampshire,	John T. Lynch,	Larceny,	Norfolk,	Lawful and in proper form.
Dec.	22	Ohio,	William Urquart, *alias*,	Nonsupport of wife and minor children.	Suffolk,	Lawful and in proper form.
Dec.	22	Ohio,	Alfred J. Bronsky,	Nonsupport,	Suffolk,	Lawful and in proper form.
Dec.	23	New York,	William Moffatt, *alias*	Larceny,	Suffolk,	Lawful and in proper form.

The following requisitions upon His Excellency the Governor for the surrender of fugitives from the justice of other States have been referred by him to this department during the year ending Dec. 31, 1915, for examination and report thereon: —

Date of Reference.	State making the Requisition.	Name of Fugitive.	Crime charged.	Report.
1914.				
Dec. 28	New York,	Henry H. Fried,	Criminal usury,	Lawful and in proper form.
1915.				
Jan. 20	Maine,	Harry W. Buker,	Desertion and nonsupport,	Lawful and in proper form.
Feb. 1	New Jersey,	Edward Mitchell,	Carnal abuse,	Lawful and in proper form.
Feb. 25	New York,	William Branagamet, *alias*,	Grand larceny,	Lawful and in proper form.
Apr. 12	Oregon,	L. D. Hughes,	Larceny by bailee,	Lawful and in proper form.
Apr. 20	New York,	Nicola Sangenito,	Assault,	Lawful and in proper form.
Apr. 20	California,	Max Cushner,	Desertion,	Lawful and in proper form.
Apr. 24	New Hampshire,	E. J. Brown,	Breaking and entering and larceny,	Lawful and in proper form.
May 21	Wisconsin,	John Glendon,	Malicious destruction of personal property,	Lawful and in proper form.
May 25	New York,	Yee Quong,	Murder,	Lawful and in proper form.
June 9	Rhode Island,	John Duval,	Larceny,	Lawful and in proper form.
June 16	California,	F. Webster,	Rape,	Lawful and in proper form.

June	23	Michigan,	Edward Hitchcock,	Rape,	Lawful and in proper form.
July	14	New York,	Edward Angier,	Abandoning minor child,	Lawful and in proper form.
Oct.	7	Vermont,	Eddie Cemean,	Larceny,	Lawful and in proper form.
Oct.	19	Maine,	Man Sperling, *alias*,	Cheating by false pretences,	Lawful and in proper form.
Nov.	29	Illinois,	Fanny Epstein,	Larceny,	Lawful and in proper form.
Dec.	8	New Jersey,	Thomas F. Maloney, Jr.,	Desertion,	Lawful and in proper form.
Dec.	15	California,	Daniel Hagopian,	Larceny,	Lawful and in proper form.

RULES OF PRACTICE

In Interstate Rendition.

Every application to the Governor for a requisition upon the executive authority of any other State or Territory, for the delivery up and return of any offender who has fled from the justice of this Commonwealth, must be made by the district or prosecuting attorney for the county or district in which the offence was committed, and must be in duplicate original papers, or certified copies thereof.

The following must appear by the certificate of the district or prosecuting attorney: —

(*a*) The full name of the person for whom extradition is asked, together with the name of the agent proposed, to be properly spelled.

(*b*) That, in his opinion, the ends of public justice require that the alleged criminal be brought to this Commonwealth for trial, at the public expense.

(*c*) That he believes he has sufficient evidence to secure the conviction of the fugitive.

(*d*) That the person named as agent is a proper person, and that he has no private interest in the arrest of the fugitive.

(*e*) If there has been any former application for a requisition for the same person growing out of the same transaction, it must be so stated, with an explanation of the reasons for a second request, together with the date of such application, as near as may be.

(*f*) If the fugitive is known to be under either civil or criminal arrest in the State or Territory to which he is alleged to have fled, the fact of such arrest and the nature of the proceedings on which it is based must be stated.

(*g*) That the application is not made for the purpose of enforcing the collection of a debt, or for any private purpose whatever; and that, if the requisition applied for be granted, the criminal proceedings shall not be used for any of said objects.

(*h*) The nature of the crime charged, with a reference, when practicable, to the particular statute defining and punishing the same.

(*i*) If the offence charged is not of recent occurrence, a satisfactory reason must be given for the delay in making the application.

1. In all cases of fraud, false pretences, embezzlement or forgery, when made a crime by the common law, or any penal code or statute, the affidavit of the principal complaining witness or informant that the application is made in good faith, for the sole purpose of punishing the accused, and that he does not desire or expect to use the prosecution for the purpose of collecting a debt, or for any private purpose, and will not directly or indirectly use the same for any of said purposes, shall be required, or a sufficient reason given for the absence of such affidavit.

2. Proof by affidavit of facts and circumstances satisfying the Executive that the alleged criminal has fled from the justice of the State, and is in the State on whose Executive the demand is requested to be made, must be given. The fact that the alleged criminal was in the State where the alleged crime was committed at the time of the commission thereof, and is found in the State upon which the requisition was made, shall be sufficient evidence, in the absence of other proof, that he is a fugitive from justice.

3. If an indictment has been found, certified copies, in duplicate, must accompany the application.

4. If an indictment has not been found by a grand jury, the facts and circumstances showing the commission of the crime charged, and that the accused perpetrated the same, must be shown by affidavits taken before a magistrate. (A notary public is not a magistrate within the meaning of the statutes.) It must also be shown that a complaint has been made, copies of which must accompany the requisition, such complaint to be accompanied by affidavits to the facts constituting the offence charged by persons having actual knowledge thereof, and that a warrant has been issued, and duplicate certified copies of the same, together with the returns thereto, if any, must be furnished upon an application.

5. The official character of the officer taking the affidavits or depositions, and of the officer who issued the warrant, must be duly certified.

6. Upon the renewal of an application, — for example, on the ground that the fugitive has fled to another State, not having been found in the State on which the first was granted, — new or certified copies of papers, in conformity with the above rules, must be furnished.

7. In the case of any person who has been convicted of any crime, and escapes after conviction, or while serving his sentence, the application may be made by the jailer, sheriff, or other officer having him in custody, and shall be accompanied by certified copies of the indictment or information, record of conviction and sentence upon which the person is held, with the affidavit of such person having him in custody, showing such escape, with the circumstances attending the same.

8. No requisition will be made for the extradition of any fugitive except in compliance with these rules.

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